S T A T E O F N E W Y O R K

8148--B

2011-2012 Regular Sessions

I N A S S E M B L Y

June 2, 2011

Introduced by M. of A. McDONOUGH -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- reported and referred to the Committee on Ways and Means -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee

AN ACT authorizing the assessor of the county of Nassau to accept an application for exemption from real property taxes from the Wantagh Fire District for a certain parcel of land located in the town of Seaford

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the county of Nassau is hereby authorized to accept from the Wantagh Fire District an application for exemption from real property taxes pursuant to section 410 of the real property tax law for the 2009-2010 and 2010-2011 assessment rolls, with respect to a portion of 2010 general taxes, a portion of 2010-2011 school taxes and the 2011 general taxes for the parcel acquired by the Wantagh Fire District located at 2541 Neptune Avenue, town of Seaford, otherwise known as section 65, block 64, lots 1435 through 1437. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such rolls.

If satisfied that the Wantagh Fire District: (i) acquired title to the property for which it seeks exemption subsequent to the taxable status date established for such rolls and prior to the taxable status date for the next ensuing assessment roll; and (ii) would otherwise be entitled to such exemption if such district had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval of the Nassau county legislature, may grant exemption from taxation beginning with the date of acquisition of property and make

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets [ ] is old law to be omitted.

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appropriate correction of such subject rolls. If such exemption is granted and if Wantagh Fire District shall have paid any tax with respect to such subject rolls, the governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel taxes, fines, penalties or interest remaining unpaid.

S 2. This act shall take effect immediately.