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

4264--C

Cal. No. 637

2011-2012 Regular Sessions

I N S E N A T E

March 25, 2011

Introduced by Sen. SKELOS -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- reported favorably from said committee, ordered to first and second report, ordered to a third reading, amended and ordered reprinted, retaining its place in the order of third reading -- again amended and ordered reprinted, retaining its place in the order of third reading -- again amended and ordered reprinted, retaining its place in the order of third reading

AN ACT to authorize the assessor of the county of Nassau to accept applications for exemption from real property tax from Madraigos, Inc. for certain parcels of land located in the town of Hempstead

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 Madraigos, Inc. applications for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2009-2010 assessment roll with regard to a portion of the 2009-2010 school taxes and a portion of the 2010 general taxes, and the 2010-2011 assessment roll with regard to the 2010-2011 school taxes and the 2011 general taxes, and the 2011-2012 assessment roll with regard to the 2011-2012 school taxes and the 2012 general taxes, for the parcels owned by Madraigos, Inc. located in the town of Hempstead at section 39, block 221, and section 39, block 221, lot 238.

If accepted, the applications shall be reviewed as if they had been received on or before the taxable status date established for such roll.

If satisfied that such organization would otherwise be entitled to such exemption if such organization had filed applications for exemption by the appropriate taxable status date, the assessor, upon approval of the Nassau county legislature, may grant exemptions from all taxation beginning with the date of acquisition of the properties by such organ-

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

LBD09637-11-1

ization and make appropriate corrections to the subject roll. If such exemptions are granted and such organization therefore shall have paid any tax with respect to the subject roll, the governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel taxes, fines, penalties, interest or tax liens remaining unpaid.

S 2. This act shall take effect immediately.