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

S. 5628 A. 8216

2011-2012 Regular Sessions

S E N A T E - A S S E M B L Y

June 7, 2011

IN SENATE -- Introduced by Sen. MARTINS -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

IN ASSEMBLY -- Introduced by M. of A. McKEVITT -- read once and referred to the Committee on Real Property Taxation

AN ACT to authorize the village of Mineola to file an application for exemption from real property taxes for a certain parcel of land located in the town of North Hempstead, county of Nassau

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

Section 1. Notwithstanding any other provision of any law to the contrary, the assessor of the county of Nassau is hereby authorized to accept from the incorporated village of Mineola, applications for exemption from real property taxes pursuant to section 406 of the real property tax law for the 2008-2009 assessment roll with respect to the pro-rata share of the 2008-2009 school taxes and the 2009 general taxes for the parcel of real property owned by such incorporated village located in the town of North Hempstead, known on the Nassau county land and tax map as section 9, block 414, lot 320. If accepted, the applications shall be reviewed as if they had been received on or before the taxable status date established for such rolls. If satisfied that such incorporated village would otherwise be entitled to such exemption if such incorporated village had filed an application for exemption by the appropriate taxable status date, the county assessor, upon approval by the Nassau county legislature, may grant exemption from all taxation beginning with the date of acquisition of the property by such incorporated village and make appropriate correction to the subject roll or rolls. If exemption is granted and such incorporated village 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

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

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refund of those taxes paid and cancel taxes, fines, penalties, or interest remaining unpaid.

S 2. This act shall take effect immediately.