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

9860

I N A S S E M B L Y

April 18, 2012

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

AN ACT to authorize the assessor of the county of Nassau to accept an application for exemption from real property tax from the Epilepsy Foundation of Long Island, Inc. for a certain parcel 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 the Epilepsy Foundation of Long Island, Inc. an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for a portion of the 2011-2012 assessment roll for that portion of the parcel located in the town of Hempstead at 1500 Hempstead Turnpike, East Meadow, otherwise known as: section 50, block 340, lot 452, which is not leased to another party.

If accepted, the application shall be reviewed as if it 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 an application for exemption by the appropriate taxable status date, the assessor, upon approval of the Nassau county legislature, may grant exemption from all taxation and make appropriate corrections to the subject roll. If such exemption is 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 any taxes, fines, penalties, interest or tax liens remaining unpaid.

S 2. This act shall take effect immediately.

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

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