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

S. 5138 A. 7387

2011-2012 Regular Sessions

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

May 3, 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. SCHIMEL -- read once and referred to the Committee on Real Property Taxation

AN ACT to authorize the village of North Hills to file applications for real property tax exemptions with the 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 North Hills applications for exemption from real property taxes pursuant to section 406 of the real property tax law for such portion of the county 2009-2010 tax roll, and with respect to school taxes for such portion of the 2008-2009, and 2009-2010 and 2010-2011 school years, and the general taxes for such portion of the 2009, 2010 and 2011 assessment rolls, as occurs between February 26, 2009 and the end of each such tax year, 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 8, block A, lots 169A and 169C. If accepted, the applications shall be reviewed as if they had been received on or before the taxable status date established for each such tax year and tax roll.

If satisfied that such incorporated village (i) acquired title to the property for which it seeks exemption subsequent to the taxable status date established for such roll and prior to the taxable status date for the next ensuing assessment roll and (ii) 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

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

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

S 2. This act shall take effect immediately.