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

5545

2011-2012 Regular Sessions

I N S E N A T E

June 1, 2011

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

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 has previously accepted from the Wantagh Fire District an application for exemption from real property taxes pursuant to section 464 of the real property tax law for the 2010-2011 assessment roll, for the parcel 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 roll.

If satisfied that the Wantagh Fire District: (i) acquired title to the property for which it seeks exemption prior to the taxable status dates 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 it had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the Nassau county legislature, may grant exemption from taxation beginning with the date of acquisition of property and make appropriate correction of this subject roll. If such exemption is granted and if Wantagh Fire District shall have paid any tax with respect to such 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.

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

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