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

7707

2013-2014 Regular Sessions

I N A S S E M B L Y

May 31, 2013

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

AN ACT authorizing the village of Roslyn to accept an application for an exemption of property taxes for certain parcels in such village

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 Roslyn an application for an exemption from real property taxes pursuant to section 406 of the real property tax law for the 2012-2013 assessment rolls from the pro-rata portion of the 2012-2013 school taxes and a pro-rata share of the 2013 general taxes, for the parcels located at lots 1199-1200 of block 106 of section 7 on the Nassau County Land and Tax Map. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such rolls. If satisfied that Incorporated Village of Roslyn would otherwise be entitled to such exemption if it had acquired such property prior to the appropriate taxable status dates and 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 the property by Incorporated Village of Roslyn and make appropriate correction of these subject rolls. If such exemption is granted and if the Incorporated Village of Roslyn shall have paid any tax with respect to such subject rolls, 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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