

9001

I N A S S E M B L Y

March 6, 2014

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

AN ACT to amend chapter 405 of the laws of 2013, authorizing the village
of Roslyn to accept an application for an exemption of property taxes
for certain parcels in such village, in relation to making certain
technical amendments

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

1 Section 1. Section 1 of chapter 405 of the laws of 2013, authorizing
2 the village of Roslyn to accept an application for an exemption of prop-
3 erty taxes for certain parcels in such village, is amended to read as
4 follows:
5 Section 1. Notwithstanding any other provision of any law to the
6 contrary, the assessor of the county of Nassau is hereby authorized to
7 accept from the Incorporated Village of Roslyn an application for an
8 exemption from real property taxes pursuant to section 406 of the real
9 property tax law for the [2012-2013] 2011-2012 assessment rolls from the
10 pro-rata portion of the [2012-2013] 2011-2012 school taxes and a pro-
11 rata share of the [2013] 2012 general taxes, AND FOR THE ENTIRE
12 2012-2013 ASSESSMENT ROLLS for the parcels located at [lots 1199-] LOT
13 1200 of block 106 of section 7 on the Nassau County Land and Tax Map.
14 If accepted, the application shall be reviewed as if it had been
15 received on or before the taxable status date established for such
16 rolls. If satisfied that Incorporated Village of Roslyn would otherwise
17 be entitled to such exemption if it had acquired such property prior to
18 the appropriate taxable status dates and filed an application for
19 exemption by the appropriate taxable status date, the assessor, upon
20 approval by the Nassau county legislature, may grant exemption from
21 taxation beginning with the date of acquisition of the property by
22 Incorporated Village of Roslyn and make appropriate correction of these
23 subject rolls. If such exemption is granted and if the Incorporated
24 Village of Roslyn shall have paid any tax with respect to such subject
25 rolls, the governing body or tax department may, in its sole discretion,
26 provide for the refund of those taxes paid and cancel taxes, fines,
27 penalties or interest remaining unpaid.
28 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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