

5255

2013-2014 Regular Sessions

I N S E N A T E

May 15, 2013

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

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:

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

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

LBD11033-01-3