

3086--A

2013-2014 Regular Sessions

I N   A S S E M B L Y

January 23, 2013

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Introduced by M. of A. LAVINE -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to authorize the assessor of the county of Nassau to accept an application for exemption from real property tax for the Locust Valley water district for a certain parcel of land located in the town of Oyster Bay

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 law to the contrary,  
2     the assessor of the county of Nassau is hereby authorized to accept from  
3     the Locust Valley water district an application for exemption from real  
4     property taxes pursuant to section 410-a of the real property tax law  
5     for a portion of the 2010-2011 general taxes, the 2011-2012 school and  
6     general taxes, the 2012-2013 school and general taxes and the 2010-2012  
7     village taxes, for the parcel located in the town of Oyster Bay at 49  
8     Horse Hollow Road, Lattingtown, otherwise known as: section 30, block B,  
9     lot 1269.
- 10    If accepted, the application shall be reviewed as if it had been  
11    received on or before the taxable status date established for such roll.
- 12    If satisfied that such organization would otherwise be entitled to  
13    such exemption if such organization had filed an application for  
14    exemption by the appropriate taxable status date, the assessor, upon  
15    approval of the Nassau county legislature, may grant exemption from all  
16    taxation and make appropriate corrections to the subject roll. If such  
17    exemption is granted and such organization therefore shall have paid any  
18    tax with respect to the subject roll, the governing body or tax depart-  
19    ment may, in its sole discretion, provide for the refund of those taxes  
20    paid and cancel any taxes, fines, penalties, interest or tax liens  
21    remaining unpaid.
- 22    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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