

7111

2013-2014 Regular Sessions

I N A S S E M B L Y

May 1, 2013

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

AN ACT relating to the Westbury water district in the county of Nassau

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 Westbury water district applications for exemptions from real prop-
4 erty taxes pursuant to section 410 of the real property tax law for the
5 2010-2011 and 2011-2012 assessment rolls with respect to part of the
6 2010-2011 school tax and part of the 2011 general tax, and with respect
7 to all of the 2011-2012 school tax and all of the 2012 general tax for
8 the parcels owned by such water district corporation which are located
9 at 350 Madison Street, Westbury, New York in the county of Nassau,
10 otherwise known as Nassau county tax map section 10, block 220, lots
11 657, 658 and 659. If accepted, the applications shall be reviewed as if
12 they had been received on or before the taxable status date established
13 for such rolls.

14 If satisfied that such water district would otherwise be entitled to
15 such exemptions if such water district had acquired the subject proper-
16 ties by the appropriate taxable status date, the assessor, upon approval
17 by the Nassau county legislature, may make appropriate correction to the
18 subject rolls. If such exemptions are granted and such water district,
19 therefore, shall have paid any taxes with respect to the subject rolls,
20 the applicable governing body or tax department may, in its sole
21 discretion, provide for the refund of those taxes paid and cancel those
22 taxes, fines, penalties, liens, or interest remaining 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.

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