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

5595

2013-2014 Regular Sessions

I N S E N A T E

May 23, 2013

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

AN ACT in relation to allowing the Incorporated Village of Westbury to apply for exemption from real property taxes for certain parcels of land located in the county of Nassau

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 Westbury an application for an exemption from real property taxes pursuant to section 406 of the real property tax law for the 1996-1997 assessment rolls for the pro-rata portion of the 1997 general taxes, for the 1997-1998 assessment rolls for the pro-rata portion of the 1997-1998 school taxes and a pro-rata share of the 1998 general taxes, for the 1998-1999 assessment rolls for the pro-rata portion of the 1998-1999 school taxes and pro-rata share of the 1999 general taxes, for the 1999-2000 assessment rolls for the pro-rata portion of the 1999-2000 school taxes and pro-rata share of the 2000 general taxes, for the 2000-2001 assessment rolls for the pro-rata portion of the 2000-2001 school taxes and pro-rata share of the 2001 general taxes, for the 2001-2002 assessment rolls for the pro-rata portion of the 2001-2002 school taxes and the pro-rata share of the 2002 general taxes, for the 2002-2003 assessment rolls for the pro-rata portion of the 2002-2003 school taxes and pro-rata share of the 2003 general taxes, for the 2003-2004 assessment rolls for the pro-rata portion of the 2003-2004 school taxes and the pro-rata share of the 2004 general taxes, for the 2004-2005 assessment rolls for the pro-rata portion of the 2004-2005 school taxes and pro-rata share of the 2005 general taxes, for the 2005-2006 assessment rolls for the pro-rata portion of the 2005-2006 school taxes and pro-rata share of the 2006 general taxes, for the 2006-2007 assessment rolls for the pro-rata

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

LBD11216-02-3

portion of the 2006-2007 school taxes and pro-rata share of the 2007 general taxes, for the 2007-2008 assessment rolls for the pro-rata portion of the 2007-2008 school taxes and pro-rata share of the 2008 general taxes, for the 2008-2009 assessment rolls for the pro-rata portion of the 2008-2009 school taxes and pro-rata share of the 2009 general taxes, for the 2009-2010 assessment rolls for the pro-rata portion of the 2009-2010 school taxes and the pro-rata share of the 2010 general taxes, for the 2010-2011 assessment rolls for the pro-rata portion of the 2010-2011 school taxes and pro-rata share of the 2011 general taxes, for the 2011-2012 assessment rolls for the pro-rata portion of the 2011-2012 school taxes, for the parcel located at lot 154 of block T of section 10 on the Nassau County Land and Tax Map.

S 2. 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 Westbury an application for an exemption from real property taxes pursuant to section 406 of the real property tax law for the 2004-2005 assessment rolls for the pro-rata share of the 2005 general taxes, for the 2005-2006 assessment rolls for the pro-rata portion of the 2005-2006 school taxes and a pro-rata share of the 2006 general taxes, and for the 2006-2007 assessment rolls for the pro-rata portion of the 2006-2007 school taxes and a pro-rata share of the 2007 general taxes for the parcels located at lots 41-42 of block 220 of section 10 on the Nassau County Land and Tax Map.

S 3. 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 Westbury an application for an exemption from real property taxes pursuant to section 406 of the real property tax law for the 2005-2006 assessment rolls for the pro-rata share of the 2006 general taxes, for the 2006-2007 assessment rolls for the pro-rata portion of the 2006-2007 school taxes, for the parcel located at lot 175 of block 228 of section 10 on the Nassau County Land and Tax Map.

S 4. 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 Westbury an application for an exemption from real property taxes pursuant to section 406 of the real property tax law for the 2005-2006 assessment rolls for the pro-rata share of the 2006 general taxes, for the 2006-2007 assessment rolls for the pro-rata portion of the 2006-2007 school taxes, for the parcel located at lot 177 of block 228 of section 10 on the Nassau County Land and Tax Map.

S 5. 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 Westbury an application for an exemption from real property taxes pursuant to section 406 of the real property tax law for the 2004-2005 assessment rolls for the pro-rata share of the 2005 general taxes, for the 2005-2006 assessment rolls for the pro-rata portion of the 2005-2006 school taxes, for the parcel located at lot 769 of block 228 of section 10 on the Nassau County Land and Tax Map.

S 6. 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 Westbury an application for an exemption from real property taxes pursuant to section 406 of the real property tax law for the 2004-2005 assessment rolls for the pro-rata share of the 2005 general taxes, for the 2005-2006 assessment rolls for the pro-rata portion of the 2005-2006 school taxes and a pro-rata share of the 2006 general taxes for the parcel located at lot 770 of block 228 of section 10 on the Nassau County Land and Tax Map.

S 7. If accepted, the applications shall be reviewed as if they had been received on or before the taxable status date established for such rolls. If satisfied that the Incorporated Village of Westbury 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 the Incorporated Village of Westbury and make appropriate correction of these subject rolls. If such exemption is granted and if the Incorporated Village of Westbury 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 8. This act shall take effect immediately.