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

7168

2015-2016 Regular Sessions

I N A S S E M B L Y

April 27, 2015

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

AN ACT to authorize the East Rockaway fire department to retroactively apply for a real property tax exemption for certain property in the village of East Rockaway, town of Hempstead, 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 law to the contrary, the assessor of the county of Nassau is hereby authorized to accept from the East Rockaway fire department, an application for exemption from real property taxes pursuant to section 406 of the real property tax law for a portion of the 2012-2013 assessment roll and the 2013-2014 assessment roll for the parcel owned by such municipal fire department which is located at 15 and 23 Front Street in the village of East Rockaway, town of Hempstead, county of Nassau, otherwise known by Nassau county parcel ID, section 42, block 85, lots 311, 317, 318. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such rolls.

If satisfied that such municipal fire department would otherwise be entitled to such exemption if the East Rockaway fire department had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the Nassau county legislature, may make appropriate correction to the subject rolls. If such exemption is granted and such fire department, therefore, shall have paid any tax with respect to the subject rolls, the applicable governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel those taxes, fines, penalties, liens or interest remaining unpaid.

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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