

7473

2015-2016 Regular Sessions

I N   A S S E M B L Y

May 13, 2015

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

AN ACT to amend chapter 404 of the laws of 2013 relating to authorizing  
the assessor of the county of Nassau to accept an application for  
exemption from real property tax for the Locust Valley water district,  
in relation to the assessment of village taxes

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEM-  
BLY, DO ENACT AS FOLLOWS:

1     Section 1. Section 1 of chapter 404 of the laws of 2013 relating to  
2     authorizing the assessor of the county of Nassau to accept an applica-  
3     tion for exemption from real property taxes for the Locust Valley water  
4     district is amended to read as follows:  
5     Section 1. Notwithstanding any other provision of law to the contrary,  
6     the assessor of the county of Nassau is hereby authorized to accept from  
7     the Locust Valley water district an application for exemption from real  
8     property taxes pursuant to section 410-a of the real property tax law  
9     for a portion of the 2010-2011 general taxes[, ] AND the 2011-2012 school  
10    and general taxes[, the 2012-2013 school and general taxes and the  
11    2010-2012 village taxes], for the parcel located in the town of Oyster  
12    Bay at 49 Horse Hollow Road, Lattingtown, otherwise known as: section  
13    30, block B, lot 1269.  
14    If accepted, the application shall be reviewed as if it had been  
15    received on or before the taxable status date established for such roll.  
16    If satisfied that such organization would otherwise be entitled to  
17    such exemption if such organization had filed an application for  
18    exemption by the appropriate taxable status date, the assessor, upon  
19    approval of the Nassau county legislature, may grant exemption from all  
20    taxation and make appropriate corrections to the subject roll. If such  
21    exemption is granted and such organization therefore shall have paid any  
22    tax with respect to the subject roll, the governing body or tax depart-  
23    ment may, in its sole discretion, provide for the refund of those taxes  
24    paid and cancel any taxes, fines, penalties, interest or tax liens  
25    remaining unpaid.  
26    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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