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

8335--A

2015-2016 Regular Sessions

I N A S S E M B L Y

August 5, 2015

Introduced by M. of A. SCHIMEL -- read once and referred to the Committee on Real Property Taxation -- recommitted to the Committee on Real Property Taxation in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to authorize the Flower Hill Hose Company No. 1 to apply for a real property tax exemption for certain property in the town of North 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 Flower Hill Hose Company No. 1, an application for exemption from real property taxes pursuant to section 406 of the real property tax law for part of the 2013, the full year of the 2014, and the full year of the 2015 general assessment rolls and the second half of the 2013-2014 and full year of the 2014-2015 school tax year assessment rolls for the parcel owned by such municipal fire department which is located at 9 Evergreen Avenue in Port Washington, town of North Hempstead, county of Nassau, otherwise known by Nassau county parcel ID, section 5, block 82, lots 133. 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 Flower Hill Hose Company No. 1 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.

LBD11780-02-6