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

6044

2015-2016 Regular Sessions

I N S E N A T E

September 11, 2015

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

AN ACT to authorize the Manhasset Park District 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 Manhasset Park District, an application for exemption from real property taxes pursuant to section 410 of the real property tax law for the 2015 general year assessment roll and the 2014-2015 school tax year assessment rolls for the parcel owned by the Manhasset Park District which is located in the Hamlet of Manhasset, town of North Hempstead, county of Nassau, otherwise known by Nassau county parcel ID, section 3, block 48, lot 7. 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 the Manhasset Park District would otherwise be entitled to such exemption if the Manhasset Park District 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 the Manhasset Park District, 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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