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

7473

2015-2016 Regular Sessions

I N A S S E M B L Y

May 13, 2015

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 ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Section 1 of 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 taxes for the Locust Valley water district is amended to read 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 Locust Valley water district an application for exemption from real property taxes pursuant to section 410-a of the real property tax law for a portion of the 2010-2011 general taxes[,] AND the 2011-2012 school and general taxes[, the 2012-2013 school and general taxes and the 2010-2012 village taxes], for the parcel located in the town of Oyster Bay at 49 Horse Hollow Road, Lattingtown, otherwise known as: section 30, block B, lot 1269.

If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such roll.

If satisfied that such organization would otherwise be entitled to such exemption if such organization had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval of the Nassau county legislature, may grant exemption from all taxation and make appropriate corrections to the subject roll. If such exemption is granted and such organization therefore shall have paid any tax with respect to the subject roll, the governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel any taxes, fines, penalties, interest or tax liens 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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