

8335

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

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:

1 Section 1. Notwithstanding any other provision of law to the contrary,
2 the assessor of the county of Nassau is hereby authorized to accept from
3 the Flower Hill Hose Company No. 1, an application for exemption from
4 real property taxes pursuant to section 406 of the real property tax law
5 for the 2014 and 2015 general year assessment rolls and the second half
6 of the 2013-2014 and full year of the 2014-2015 school tax year assess-
7 ment rolls for the parcel owned by such municipal fire department which
8 is located at 12 Haven Avenue in Port Washington, town of North Hemp-
9 stead, county of Nassau, otherwise known by Nassau county parcel ID,
10 section 5, block 82, lots 133. If accepted, the application shall be
11 reviewed as if it had been received on or before the taxable status date
12 established for such rolls.

13 If satisfied that such municipal fire department would otherwise be
14 entitled to such exemption if the Flower Hill Hose Company No. 1 had
15 filed an application for exemption by the appropriate taxable status
16 date, the assessor, upon approval by the Nassau county legislature, may
17 make appropriate correction to the subject rolls. If such exemption is
18 granted and such fire department, therefore, shall have paid any tax
19 with respect to the subject rolls, the applicable governing body or tax
20 department may, in its sole discretion, provide for the refund of those
21 taxes paid and cancel those taxes, fines, penalties, liens or interest
22 remaining unpaid.

23 S 2. This act shall take effect immediately.

EXPLANATION--Matter in *ITALICS* (underscored) is new; matter in brackets
[] is old law to be omitted.

LBD11780-01-5