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

9650

I N A S S E M B L Y

March 24, 2016

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

AN ACT relating to authorizing the village of Russell Gardens to file an application for a retroactive exemption from real property tax

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 village of Russell Gardens an application for exemption from real property taxes pursuant to section 406 of the real property tax law for part of the 2013-2014 assessment roll with respect to the school taxes, all of the 2014-2015 assessment roll with respect to the school taxes, part of the 2014 assessment roll with respect to general taxes, and all of the 2015 assessment roll with respect to general taxes, for the parcels located in the village of Russell Gardens, county of Nassau otherwise known as Nassau tax map section 2, block 243, lot 25 and section 2, block 355, lots 51, 52 and 53, formerly known as lots 9 and 10, respectively.

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 incorporated village would otherwise be entitled to such exemption if such incorporated village 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 village 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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