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

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4908

2015-2016 Regular Sessions

I N   S E N A T E

April 23, 2015
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Introduced by Sen. SKELOS -- read twice and ordered printed, and when
  printed to be committed to the Committee on Local Government

AN ACT to authorize the East Rockaway fire department to retroactively
  apply for a real property tax exemption for certain property in the
  village of East Rockaway, town of Hempstead, county of Nassau

  THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEM-
BLY, 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 East Rockaway fire department, an application for exemption from
 4 real property taxes pursuant to section 406 of the real property tax law
 5 for a portion of the 2012-2013 assessment roll and the 2013-2014 assess-
 6 ment roll for the parcel owned by such municipal fire department which
 7 is located at 15 and 23 Front Street in the village of East Rockaway,
 8 town of Hempstead, county of Nassau, otherwise known by Nassau county
 9 parcel ID, section 42, block 85, lots 311, 317, 318. If accepted, the
10 application shall be reviewed as if it had been received on or before
11 the taxable status date established for such rolls.
12   If satisfied that such municipal fire department would otherwise be
13 entitled to such exemption if the East Rockaway fire department had
14 filed an application for exemption by the appropriate taxable status
15 date, the assessor, upon approval by the Nassau county legislature, may
16 make appropriate correction to the subject rolls. If such exemption is
17 granted and such fire department, therefore, shall have paid any tax
18 with respect to the subject rolls, the applicable governing body or tax
19 department may, in its sole discretion, provide for the refund of those
20 taxes paid and cancel those taxes, fines, penalties, liens or interest
21 remaining unpaid.
22   S 2. This act shall take effect immediately.

     EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets
                        [ ] is old law to be omitted.
                                                            LBD10609-01-5