

4908--A

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 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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 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 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 a portion of the  
6     2013-2014 assessment roll for the parcel owned by such municipal fire  
7     department which is located at 15 and 23 Front Street in the village of  
8     East Rockaway, town of Hempstead, county of Nassau, otherwise known by  
9     Nassau county parcel ID, section 42, block 85, lots 311, 317, 318. If  
10    accepted, the application shall be reviewed as if it had been received  
11    on or before 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.

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