

STATE OF NEW YORK

8448--A

2017-2018 Regular Sessions

IN ASSEMBLY

June 16, 2017

Introduced by M. of A. McDONOUGH -- read once and referred to the Committee on Real Property Taxation -- recommitted to the Committee on Real Property Taxation in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to authorize the North Bellmore Fire District to receive retroactive real property tax exempt status

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 North Bellmore Fire District an application for exemption from real
4 property taxes pursuant to subdivision 2 of section 464 of the real
5 property tax law, with respect to the 2015-2016 assessment roll for a
6 portion of the 2015-2016 school taxes and all of the 2016 general taxes
7 and a portion of the 2015 general taxes, for the parcel conveyed to such
8 organization located at 815 Newbridge Road, North Bellmore, town of
9 Hempstead, county of Nassau, otherwise known as Nassau county parcel ID
10 section 51 block 75 lot 54. 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 roll.

13 If satisfied that such organization would otherwise be entitled to
14 such exemption if such organization had filed an application for
15 exemption by the appropriate taxable status date, the assessor, upon
16 approval by the Nassau county legislature, may make appropriate
17 correction to the subject rolls. If such exemption is granted and such
18 organization, therefore, shall have paid any tax with respect to the
19 subject rolls, the applicable governing body or tax department may, in
20 its sole discretion, provide for the refund of those taxes paid and
21 cancel those taxes, fines, penalties, liens or interest remaining
22 unpaid.

23 § 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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