STATE OF NEW YORK

6637--A

Cal. No. 1830

2017-2018 Regular Sessions

IN SENATE

June 8, 2017

Introduced by Sen. PHILLIPS -- read twice and ordered printed, and when printed to be committed to the Committee on Rules -- ordered to a third reading, amended and ordered reprinted, retaining its place in the order of third reading

AN ACT in relation to permitting the village of Kensington to retroactively apply for a real property tax exemption for certain property

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Notwithstanding the provisions of any other law to the contrary, the assessor of the county of Nassau is hereby authorized to accept from the village of Kensington an application for exemption from real property taxes pursuant to section 406 of the real property tax law for the 2000-2016 general assessment rolls with respect to school and town taxes for the parcel located in the village of Kensington in the town of North Hempstead known as Nassau county parcel ID section 2 block 352 lot 56. If accepted, the applications shall be reviewed as if they had been received on or before the taxable status date established for such rolls.

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

§ 2. This act shall take effect immediately.

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

LBD11890-02-7