STATE OF NEW YORK

6565

2017-2018 Regular Sessions

IN ASSEMBLY

March 9, 2017

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

AN ACT to authorize the assessor of the county of Nassau to accept an application for exemption from real property taxes from Community Mainstreaming Associates, Inc. for a certain parcel in the town of Oyster Bay

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 Community Mainstreaming Associates, Inc. an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for a portion of the 2015-2016 school and 2016 general tax roll, and all of the 2016-17 school and 2017 general tax roll for the parcel located in the town of Oyster Bay at 585 Hicksville Road, Massapequa, otherwise known as: section 52, block 257, lot 1955.

If accepted, such application shall be reviewed as if it had been received on or before the taxable status dates established for such rolls. If satisfied that such non-profit would otherwise be entitled to such exemption if such non-profit had filed an application for exemption by the appropriate taxable status dates, the assessor, upon approval of the Nassau county legislature, may grant exemption from all taxation and make appropriate corrections to the subject rolls. If such exemption is granted and such non-profit therefore shall have paid any tax with respect to the subject rolls, 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.

§ 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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