

STATE OF NEW YORK

6796

2017-2018 Regular Sessions

IN ASSEMBLY

March 17, 2017

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

AN ACT authorizing the Village of Old Brookville 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:

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 Village of Old Brookville an application for exemption from real
4 property taxes pursuant to section 406 of the real property tax law for
5 the 2013 general assessment rolls and the 2012-2013 school tax year
6 assessment rolls, for the parcel conveyed to such organization, with
7 such parcel being located in the Village of Old Brookville in the Town
8 of Oyster Bay known as Nassau county parcel ID section 20 block L lot
9 717. If accepted, the application shall be reviewed as if it had been
10 received on or before the taxable status date established for such roll.
11 If satisfied that such organization would otherwise be entitled to
12 such exemption if such organization had filed an application for
13 exemption by the appropriate taxable status date, the assessor, upon
14 approval by the Nassau county legislature, may make appropriate
15 correction to the subject rolls. If such exemption is granted and such
16 organization, therefore, shall have paid any tax with respect to the
17 subject rolls, the applicable governing body or tax department may, in
18 its sole discretion, provide for the refund of those taxes paid and
19 cancel those taxes, fines, penalties, liens or interest remaining
20 unpaid.
21 § 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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