STATE OF NEW YORK

7773

2017-2018 Regular Sessions

IN ASSEMBLY

May 15, 2017

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

AN ACT authorizing the Oceanside 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:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the county of Nassau is hereby authorized to accept from the Oceanside Fire District an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for part of the 2014 general tax year and the 2013-2014 school tax year assessment rolls, for the parcel conveyed to such organization, with such parcel being located at 57 Foxhurst Road, in the hamlet of Oceanside, town of Hempstead, county of Nassau, otherwise known as Nassau county parcel ID section 38 block 357 lot 1-2. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such roll.

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.

LBD11624-01-7