

# STATE OF NEW YORK

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6757--A

Cal. No. 275

2017-2018 Regular Sessions

## IN SENATE

June 16, 2017

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Introduced by Sen. BROOKS -- read twice and ordered printed, and when printed to be committed to the Committee on Rules -- recommitted to the Committee on Local Government in accordance with Senate Rule 6, sec. 8 -- reported favorably from said committee, ordered to first and second report, ordered to a third reading, amended and ordered reprinted, retaining its place in the order of third reading

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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