

STATE OF NEW YORK

7774

IN SENATE

February 22, 2018

Introduced by Sen. HANNON -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT authorizing the village of Farmingdale 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 village of Farmingdale an application for exemption from real prop-
4 erty taxes pursuant to section 406 of the real property tax law, with
5 respect to the 2015-2016 assessment roll for a portion of the 2016
6 general taxes and the 2016-2017 school taxes, and the 2017 general
7 taxes, for the parcels conveyed to such municipality located at 145 Main
8 Street, village of Farmingdale, town of Oyster Bay, county of Nassau,
9 otherwise known as Nassau county parcel ID section 49 block 73 lot 4,
10 137 Main Street, village of Farmingdale, town of Oyster Bay, county of
11 Nassau, otherwise known as Nassau county parcel ID section 49 block 73
12 lot 9 and 145 Main Street, village of Farmingdale, town of Oyster Bay,
13 county of Nassau, otherwise known as Nassau county parcel ID section 49
14 block 73 lot 10. If accepted, the application shall be reviewed as if it
15 had been received on or before the taxable status date established for
16 such roll.

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

27 § 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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