STATE OF NEW YORK

6840--B

2019-2020 Regular Sessions

IN ASSEMBLY

March 21, 2019

Introduced by M. of A. M. L. MILLER -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee

AN ACT authorizing the Village of Island Park 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:

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 Village of Island Park an application for exemption from real property taxes pursuant to section 406 of the real property tax law for the 2016-2017 and the 2017-2018 assessment rolls for part of the 2016-2017 school taxes and all the 2017-2018 school taxes and all the 2017 general taxes and the 2018 general taxes, for the parcel conveyed to such organization located at 147 Long Beach Road, in the Village of Island Park in the Town of Hempstead known as Nassau county parcel ID 43047 00010. 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.

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