

STATE OF NEW YORK

8711

IN SENATE

July 9, 2020

Introduced by Sen. BROOKS -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT in relation to permitting Roosevelt Fire District to file an application for a retroactive real property tax exemption

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 Roosevelt Fire District, a not-for-profit organization, an application
4 for exemption from real property taxes pursuant to section 464 of the
5 real property tax law for a portion of the 2016-2017 and the 2017-2018
6 school tax rolls and a portion of the 2017 and all of the 2018 general
7 assessment rolls, for a parcel owned by such organization located in the
8 hamlet of Roosevelt in the town of Hempstead located at 59 Park Avenue
9 also known as section 55, block 484, lot 14.

10 If accepted, such application shall be reviewed as if it had been
11 received on or before the taxable status dates established for such
12 rolls. If satisfied that such non-profit would otherwise be entitled to
13 such exemption if such non-profit had filed an application for exemption
14 by the appropriate taxable status dates, the assessor, upon approval of
15 the Nassau county legislature, may grant exemption from all taxation and
16 make appropriate corrections to the subject rolls. If such exemption is
17 granted and such non-profit therefore shall have paid any tax with
18 respect to the subject rolls, the governing body or tax department may,
19 in its sole discretion, provide for the refund of those taxes paid and
20 cancel any taxes, fines, penalties, interest or tax liens remaining
21 unpaid.

22 § 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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