STATE OF NEW YORK

9606

IN ASSEMBLY

January 27, 2020

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

AN ACT in relation to permitting Uniondale Land Trust to file an application for certain real property tax exemptions

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 Uniondale Land Trust, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law with respect to the 2017 tax roll for part of the 2016-17 school and 2017 general taxes, the 2018 tax roll for all of the 2017-18 school and 2018 general taxes and the 2019 tax roll for all of the 2018-19 school and 2019 general taxes for the parcels conveyed to such not-for-profit organization located in the town of Uniondale at 774 Macon Pl Uniondale, otherwise known as PARCEL ID: section 50, block 206, lot 4. 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 not-for-profit organization would otherwise be entitled to such exemption if such not-for-profit 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 roll. If such exemption is granted and such not-for-profit organization, therefore, shall have paid any taxes with respect to the subject roll, 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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