STATE OF NEW YORK

4362

2019-2020 Regular Sessions

IN SENATE

March 11, 2019

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

AN ACT authorizing the village of Westbury 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:

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 Westbury an application for exemption from real property taxes pursuant to section 406 of the real property tax law, with respect to the 2018-2019 assessment roll for the 2018-2019 school taxes and the 2019 general taxes, for the parcel conveyed to such municipality located at 255 Schenck Avenue, village of Westbury, town of North Hempstead, county of Nassau, otherwise known as Nassau county parcel ID section 10 block 193 lot 35. 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 municipality would otherwise be entitled to such exemption if such municipality 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 municipality, 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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