STATE OF NEW YORK

4701--A

Cal. No. 390

2019-2020 Regular Sessions

IN SENATE

March 21, 2019

Introduced by Sen. BROOKS -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- reported favorably from said committee, ordered to first and second report, ordered to a third reading, amended and ordered reprinted, retaining its place in the order of third reading

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:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the county of Nassau is hereby authorized to accept from Roosevelt Fire District, a not-for-profit organization, an application for exemption from real property taxes pursuant to section 464 of the real property tax law for a portion of the 2017-2018 and all of the 2018-2019 school tax rolls and a portion of the 2017 and all of the 2018 and 2019 general assessment rolls, for a parcel owned by such organization located in the hamlet of Roosevelt in the town of Hempstead located at 59 Park Avenue also known as section 55, block 484, lot 14.

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