

# STATE OF NEW YORK

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4701--A

Cal. No. 390

2019-2020 Regular Sessions

## IN SENATE

March 21, 2019

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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:

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 2017-2018 and all of the  
6 2018-2019 school tax rolls and a portion of the 2017 and all of the 2018  
7 and 2019 general assessment rolls, for a parcel owned by such organiza-  
8 tion located in the hamlet of Roosevelt in the town of Hempstead located  
9 at 59 Park Avenue 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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