STATE OF NEW YORK

6611

2019-2020 Regular Sessions

IN SENATE

June 19, 2019

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

AN ACT relating to authorizing the Town of Hempstead to be able to grant the Roosevelt Fire District of Roosevelt a 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 Town of Hempstead, County of Nassau, is hereby authorized to accept from the Roosevelt Fire Department, a municipal corporation, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law with respect to the 2018-2019 assessment roll for a portion of the 2018 general taxes, for the parcel owned by such municipal corporation which is located at 59 Park Avenue, Roosevelt, Town of Hempstead, County of Nassau, otherwise known as Roosevelt school district 008, section 55, block 484, lot 0014. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such assessment rolls.

If satisfied that such corporation would otherwise be entitled to such exemption if such municipal corporation has filed an application for exemption by the appropriate taxable status date, the assessor, upon approval of the Town of Hempstead board, may grant exemption from taxation on such assessment rolls and make the appropriate corrections of the subject rolls. If exemptions are granted and such corporation, therefore, shall have paid any tax with respect to the subject rolls, the applicable governing body or tax departments, in their sole discretion, shall provide for the refund of the taxes paid, along with any fines or penalties paid, and cancel taxes 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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