STATE OF NEW YORK

9981--A

IN ASSEMBLY

April 29, 2022
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Introduced by M. of A. RA -- read once and referred to the Committee on
  Real Property Taxation -- committee discharged, bill amended, ordered
  reprinted as amended and recommitted to said committee

AN ACT in relation to authorizing the assessor of the county of Nassau
  to accept from the Mineola Union Free School District an application
  for exemption from real property taxes

**The People of the State of New York, represented in Senate and Assem-
bly, 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 the Mineola Union Free School District, an application for exemption
4 from real property taxes pursuant to section 408 of the real property
5 tax law with respect to part of the 2020-2021 school year and all of the
6 2021-2022 school year and the 2021 and 2022 general assessment rolls,
7 for the parcel owned by such school district located at 2400 Jericho
8 Turnpike, in the village of Garden City Park, otherwise known as Nassau
9 county tax map section 33, block 160, lot 1. If accepted, the applica-
10 tion shall be reviewed as if it had been received on or before the taxa-
11 ble status date established for such assessment rolls.
12   If satisfied that such school district would otherwise be entitled to
13 such exemption if such school district had acquired such property and
14 filed an application for exemption by the appropriate taxable status
15 date, the assessor of the county of Nassau may grant exemption from all
16 taxation and make appropriate corrections to the subject rolls. If such
17 exemption is granted and such school district, therefore, shall have
18 paid any tax with respect to the subject rolls, the applicable governing
19 body or tax department may, in its sole discretion, provide for the
20 refund of those taxes paid and cancel those taxes, fines, penalties,
21 liens or interest remaining unpaid.
22   § 2. This act shall take effect immediately.

LBD15581-02-2