STATE OF NEW YORK

4645

2021-2022 Regular Sessions

IN SENATE

February 8, 2021

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

AN ACT in relation to authorizing the Nassau county assessor to accept an application from the town of Oyster Bay for a 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 Nassau county assessor is hereby authorized to accept from the town of Oyster Bay, a municipal corporation, an application for exemption from real property taxes pursuant to section 406 of the real property tax law with respect to the 2019-2020 school taxes and the 2019 and 2020 general tax rolls, for the parcel acquired by such municipal corporation on May 6, 2019 which is located at 8 Washington Street, Bethpage, county of Nassau, otherwise known as Nassau county tax map district section 46, block 102, lots 46, 47, 48 and 49. 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 organization would otherwise be entitled to such exemption if such municipal corporation 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 municipal corporation, 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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