STATE OF NEW YORK

4700

2021-2022 Regular Sessions

IN SENATE

February 9, 2021

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

AN ACT authorizing the village of Upper Brookville to retroactively apply for a real property tax exemption for certain property

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 the Incorporated Village of Upper Brookville an application for exemption from real property taxes pursuant to section 406 of the real property tax law with respect to the 2020-2021 assessment roll for a portion of the 2020-2021 school and all of the 2021 general taxes, for the parcel conveyed to such municipal corporation, with such parcel having an address of 24 Wolver Hollow Road, hamlet of Glen Head, town of Oyster Bay, county of Nassau, otherwise known as Nassau County Section 24 Block C Lot 01440. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such rolls.

If satisfied that such municipal corporation 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 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 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, 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.

LBD08702-04-1