

# STATE OF NEW YORK

8940

## IN SENATE

April 29, 2022

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

AN ACT in relation to authorizing the assessor of the town of North Hempstead, county of Nassau, and 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 Assembly, do enact as follows:

1 Section 1. Notwithstanding any other provision of law to the contrary,  
2 the assessors of the town of North Hempstead, county of Nassau, and the  
3 county of Nassau are hereby authorized to accept from the Mineola Union  
4 Free School District, an application for exemption from real property  
5 taxes pursuant to section 408 of the real property tax law with respect  
6 to the 2021-2022 school year and the 2021 and 2022 general assessment  
7 rolls, from December 3, 2021 and thereafter, for the parcel owned by  
8 such school district located at 2400 Jericho Turnpike, in the village of  
9 Garden City Park, otherwise known as Nassau county tax map section 33,  
10 block 160, lot 1. If accepted, the application shall be reviewed as if  
11 it had been received on or before the taxable status date established  
12 for such assessment rolls.

13 If satisfied that such school district would otherwise be entitled to  
14 such exemption if such school district had acquired such property and  
15 filed an application for exemption by the appropriate taxable status  
16 date, the assessor of the town of North Hempstead, upon approval by the  
17 North Hempstead town board, and the assessor of the county of Nassau may  
18 grant exemption from all taxation and make appropriate corrections to  
19 the subject rolls. If such exemption is granted and such school  
20 district, therefore, shall have paid any tax with respect to the subject  
21 rolls, the applicable governing body or tax department may, in its sole  
22 discretion, provide for the refund of those taxes paid and cancel those  
23 taxes, fines, penalties, liens or interest remaining unpaid.

24 § 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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