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:

Section 1. Notwithstanding any other provision of law to the contrary, the assessors of the town of North Hempstead, county of Nassau, and the county of Nassau are hereby authorized to accept from the Mineola Union Free School District, an application for exemption from real property taxes pursuant to section 408 of the real property tax law with respect to the 2021-2022 school year and the 2021 and 2022 general assessment rolls, from December 3, 2021 and thereafter, for the parcel owned by such school district located at 2400 Jericho Turnpike, in the village of Garden City Park, otherwise known as Nassau county tax map section 33, block 160, lot 1. 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 school district would otherwise be entitled to such exemption if such school district had acquired such property and filed an application for exemption by the appropriate taxable status date, the assessor of the town of North Hempstead, upon approval by the North Hempstead town board, and the assessor of the county of Nassau may grant exemption from all taxation and make appropriate corrections to the subject rolls. If such exemption is granted and such school district, 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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