STATE OF NEW YORK

6950--A

2021-2022 Regular Sessions

IN ASSEMBLY

April 14, 2021

Introduced by M. of A. McDONOUGH -- read once and referred to the Committee on Real Property Taxation -- recommitted to the Committee on Real Property Taxation in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT in relation to authorizing the Bellmore Fire District to file 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 assessor of the town of Hempstead, county of Nassau, is hereby authorized to accept from the Bellmore Fire District, an application for exemption from real property taxes pursuant to section 464 of the real property tax law with respect to the 2020-2021 and 2021-2022 assessment rolls, for a portion of the 2020 general taxes and a portion of the 2020-2021 school taxes, all of the 2021 general taxes, all of the 2021-2022 school taxes and all of the 2022 general taxes, for the parcels owned by such organization, with such parcels being located at 2800 Royle Street, in the hamlet of Bellmore, town of Hempstead, county of Nassau, otherwise known as Nassau county tax map district 0100, section 56, block 344, lots 71, 72, 73, 74, 75, 76, 77, 78 and 79.

If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such roll. If satisfied that such organization would otherwise be entitled to such exemption if such organization had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the Nassau county legislature, may grant exemption from all taxation and make appropriate corrections to the subject roll. If such exemption is granted and such organization therefore shall have paid any tax with respect to the subject roll, the applicable governing body or tax department may, in its sole discretion, provide for the refund of the taxes paid, along with any fines or penalties paid, and cancel any taxes, fines, penalties, 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.

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