STATE OF NEW YORK

1007

2023-2024 Regular Sessions

IN ASSEMBLY

January 12, 2023

Introduced by M. of A. McDONOUGH -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend a chapter of the laws of 2022 authorizing the Bellmore Fire District to file an application for exemption from real property taxes, as proposed in legislative bills numbers S. 6035-A and A. 6950-A, in relation to making technical corrections thereto

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section 1 of a chapter of the laws of 2022 authorizing the Bellmore Fire District to file an application for exemption from real property taxes, as proposed in legislative bills numbers S. 6035-A and A. 6950-A, is amended to read 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~~] 410 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

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets [-] is old law to be omitted.

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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 on the same date and in the same manner as a chapter of the laws of 2022 authorizing the Bellmore Fire District to file an application for exemption from real property taxes, as proposed in legislative bills numbers S. 6035-A and A. 6950-A, takes effect.