STATE OF NEW YORK

5794--B

2023-2024 Regular Sessions

IN ASSEMBLY

March 23, 2023

Introduced by M. of A. McDONOUGH -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- 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 authorizing the Seaford Fire District to receive retroactive real property tax exempt status

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 Seaford Fire District an application for exemption from real property taxes pursuant to section 464 of the real property tax law with respect to the 2021-2022 assessment rolls for a portion of the 2021-2022 school taxes and a portion of the 2022 general taxes for the parcel conveyed to such organization located at 3844 Waverly Ave, town of Seaford, county of Nassau, otherwise known as Nassau county parcel ID section 57 block 156 lot 51. 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 make appropriate correction to the subject rolls. If such exemption is granted and such organization, 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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