

# STATE OF NEW YORK

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2023-2024 Regular Sessions

## IN ASSEMBLY

March 30, 2023

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

AN ACT in relation to authorizing the county of Nassau assessor to accept an application for a retroactive real property tax exemption from the Incorporated Village of Hempstead Community Development Agency

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 assessor of the county of Nassau is hereby authorized to accept from  
3 the Incorporated Village of Hempstead Community Development Agency an  
4 application for exemption from real property taxes pursuant to section  
5 420-a of the real property tax law with respect to the 2020-2021 assess-  
6 ment roll for all of the 2020-2021 school taxes and all of the 2021  
7 general taxes for the parcel conveyed to such organization located at  
8 118 Terrace Avenue, town of Hempstead, county of Nassau, otherwise known  
9 as Nassau county parcel ID section 34 block 289 lot 158. If accepted,  
10 the application shall be reviewed as if it had been received on or  
11 before the taxable status date established for such roll.

12 If satisfied that such organization would otherwise be entitled to  
13 such exemption if such organization had filed an application for  
14 exemption by the appropriate taxable status date, the assessor, upon  
15 approval by the Nassau county legislature, may make appropriate  
16 correction to the subject rolls. If such exemption is granted and such  
17 organization, therefore, shall have paid any tax with respect to the  
18 subject rolls, the applicable governing body or tax department may, in  
19 its sole discretion, provide for the refund of those taxes paid and  
20 cancel those taxes, fines, penalties, liens or interest remaining  
21 unpaid.

22 § 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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