STATE OF NEW YORK

7183

2023-2024 Regular Sessions

IN ASSEMBLY

May 12, 2023

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

AN ACT authorizing the Friendship Engine and Hose Company 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 Nassau county assessor is hereby authorized to accept from the Friendship Engine and Hose Company, Inc., an application for exemption from real property taxes pursuant to section 406 of the real property tax law with respect to the 2021-2022 and 2022-2023 assessment rolls, for a portion of the 2021 and all the 2022 and 2023 general taxes and a portion of the 2021-2022 and all the 2022-2023 school taxes for the parcel owned by such not-for-profit corporation with such parcels being located at 14 Meadowbrook Road, town of Hempstead, county of Nassau, otherwise known as Nassau county tax map section 55, block 100, lot 07460.

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 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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