STATE OF NEW YORK

7285--A

2023-2024 Regular Sessions

IN ASSEMBLY

May 17, 2023

Introduced by M. of A. MIKULIN -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT authorizing the county of Nassau assessor to accept an application for a real property tax exemption from the East Meadow Fire District

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 East Meadow Fire District, an application for exemption from real property taxes pursuant to section 406 of the real property tax law with respect to the 2022-2023 assessment roll for all of the 2022-2023 school taxes and all of the 2022 general taxes, for the parcel owned by such not-for-profit corporation with such parcels being located at 580 East Meadow Avenue a/k/a 580 Newbridge Avenue, East Meadow, New York, otherwise known as Nassau county tax map section 50, block 332, lots 89-91 and 100-104.

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.

LBD11253-02-3