

# STATE OF NEW YORK

7285--B

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 -- reference changed to the Committee on Ways and Means -- 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:

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 East Meadow Fire District, an application for exemption from real  
4 property taxes pursuant to section 464 of the real property tax law with  
5 respect to the 2022-2023 assessment roll for all of the 2022-2023 school  
6 taxes and all of the 2022 general taxes, for the parcel owned by such  
7 not-for-profit corporation with such parcels being located at 580 East  
8 Meadow Avenue a/k/a 580 Newbridge Avenue, East Meadow, New York, other-  
9 wise known as Nassau county tax map section 50, block 332, lots 89-91  
10 and 100-104.

11 If accepted, the application shall be reviewed as if it had been  
12 received on or before the taxable status date established for such  
13 assessment rolls. If satisfied that such organization would otherwise be  
14 entitled to such exemption if such organization had filed an application  
15 for exemption by the appropriate taxable status date, the assessor, upon  
16 approval by the Nassau county legislature, may grant exemption from all  
17 taxation and make appropriate corrections to the subject roll. If such  
18 exemption is granted and such organization, therefore, shall have paid  
19 any tax with respect to the subject roll, the applicable governing body  
20 or tax department may, in its sole discretion, provide for the refund of  
21 the taxes paid, along with any fines or penalties paid, and cancel any  
22 taxes, fines, penalties, interest, or tax liens remaining unpaid.

23 § 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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