STATE OF NEW YORK

1008

2023-2024 Regular Sessions

IN ASSEMBLY

January 12, 2023

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

AN ACT to amend a chapter of the laws of 2022, relating to authorizing the assessor of the county of Nassau to accept from the Mineola Union Free School District an application for exemption from real property taxes, as proposed in legislative bills numbers S. 8940-A and A.9981-A, in relation to making technical amendments therefor

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section 1 of a chapter of the laws of 2022, relations to authorizing the assessor of the county of Nassau to accept from the Mineola Union Free School District an application for exemption from real property taxes, as proposed in legislative bills numbers S. 8940-A and A. 9981-A, is amended to read 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 Mineola Union Free School District, an application for exemption from real property taxes pursuant to section 408 of the real property tax law with respect to part of the 2020-2021 school year and all of the 2021-2022 school year and the 2021 and 2022 general assessment rolls, for the parcel owned by such school district located at 2400 Jericho Turnpike, in the village of Garden City Park, otherwise known as Nassau county tax map section 33, block 160, lot 1. 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 school district would otherwise be entitled to such exemption if such school district had acquired such property and filed an application for exemption by the appropriate taxable status date, the assessor of the county of Nassau**, upon approval by the Nassau county legislature,** may grant exemption from all taxation and make appropriate corrections to the subject rolls. If such exemption is

EXPLANATION--Matter in ***italics*** (underscored) is new; matter in brackets [-] is old law to be omitted.

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granted and such school district, 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 on the same date and in the same manner as a chapter of the laws of 2022 relating to authorizing the assessor of the county of Nassau to accept from the Mineola Union Free School District an application for exemption from real property taxes, as proposed in legislative bills numbers S. 8940-A and A. 9981-A, takes effect.