

# STATE OF NEW YORK

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5794--B

2023-2024 Regular Sessions

## IN ASSEMBLY

March 23, 2023

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Introduced by M. of A. McDONOUGH -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- recommitted to the Committee on Real Property Taxation in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT authorizing the Seaford Fire District to receive retroactive real property tax exempt status

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 Seaford Fire District an application for exemption from real property  
4 taxes pursuant to section 464 of the real property tax law with  
5 respect to the 2021-2022 assessment rolls for a portion of the 2021-2022  
6 school taxes and a portion of the 2022 general taxes for the parcel  
7 conveyed to such organization located at 3844 Waverly Ave, town of  
8 Seaford, county of Nassau, otherwise known as Nassau county parcel ID  
9 section 57 block 156 lot 51. If accepted, the application shall be  
10 reviewed as if it had been received on or before the taxable status date  
11 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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