# STATE OF NEW YORK

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6006

2023-2024 Regular Sessions

# IN ASSEMBLY

March 30, 2023
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Introduced  by M. of A. DARLING -- read once and referred to the Commit-
    tee on Real Property Taxation

AN ACT in relation to authorizing  the  county  of  Nassau  assessor  to
    accept  an  application  for a retroactive real property tax exemption
    from the Incorporated Village of Hempstead Community Development Agen-
    cy

    **The People of the State of New York, represented in Senate and  Assem-
    bly, 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  Incorporated  Village  of Hempstead Community Development Agency an
 4  application for exemption from real property taxes pursuant  to  section
 5  420-a  of  the  real  property  tax  law  with respect to the 2020--2021
 6  assessment roll for all of the 2020--2021 school taxes and  all  of  the
 7  2021  general taxes for the parcel conveyed to such organization located
 8  at 40 Byrd Street, town of Hempstead, county of Nassau, otherwise  known
 9  as Nassau county parcel ID section 34 block 224 lot 21. If accepted, the
10  application  shall  be  reviewed as if it had been received on or before
11  the taxable status date 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.

                                                         LBD01627-01-3