STATE OF NEW YORK

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6690--A

2023-2024 Regular Sessions

IN ASSEMBLY

May 2, 2023
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Introduced by M. of A. BLUMENCRANZ -- read once and referred to the
  Committee on Real Property Taxation -- committee discharged, bill
  amended, ordered reprinted as amended and recommitted to said commit-
  tee

AN ACT in relation to authorizing the North Shore Land Alliance, Inc.
  to file with the county of Nassau assessor an application for a retro-
  active real property tax exemption

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 North Shore Land Alliance, Inc. an application for exemption from
 4 real property taxes pursuant to section 420-a of the real property tax
 5 law for the 2022-2023 assessment roll for all of the 2022-2023 school
 6 taxes and all of the 2023 general taxes for the parcel conveyed to such
 7 organization located at Foxfield Lane, village of Oyster Bay Cove, town
 8 of Oyster Bay, county of Nassau, otherwise known as Nassau county parcel
 9 ID section 27 block G lots 1750 and 1751. If accepted, the application
10 shall be reviewed as if it had been received on or before the taxable
11 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.