STATE OF NEW YORK

2096

2023-2024 Regular Sessions

IN SENATE

January 18, 2023

Introduced by Sen. THOMAS -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

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 Agency

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

If satisfied that such organization would otherwise be entitled to such exemption if such organization had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the Nassau county legislature, may make appropriate correction to the subject rolls. If such exemption is granted and such organization, 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 immediately.

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

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