STATE OF NEW YORK

6354--A

2023-2024 Regular Sessions

IN SENATE

April 17, 2023

Introduced by Sen. MARTINS -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT in relation to authorizing the Gold Coast public library district to file with the county of Nassau assessor an application for a retroactive real property tax exemption

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 Gold Coast Public Library District an application for exemption from real property taxes pursuant to section 406 of the real property tax law for the 2021-2022 and 2022-2023 assessment rolls for all of the 2021-2022 and 2022-2023 school taxes and all of the 2022 and 2023 general taxes for the parcel conveyed to such organization located at 180 Glen Head Road, hamlet of Glen Head, town of Oyster Bay, county of Nassau, otherwise known as Nassau county parcel ID section 21 block Q lots 1, 70, 71, 1860 and 1861. 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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