

# STATE OF NEW YORK

7555

2023-2024 Regular Sessions

## IN SENATE

June 6, 2023

Introduced by Sen. RHOADS -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT authorizing the Friendship Engine and Hose Company to file an application for exemption from real property taxes

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 Nassau county assessor is hereby authorized to accept from the  
3 Friendship Engine and Hose Company, Inc., an application for exemption  
4 from real property taxes pursuant to section 406 of the real property  
5 tax law with respect to the 2021-2022 and 2022-2023 assessment rolls,  
6 for a portion of the 2021 and all the 2022 and 2023 general taxes and a  
7 portion of the 2021-2022 and all the 2022-2023 school taxes for the  
8 parcel owned by such not-for-profit corporation with such parcels being  
9 located at 14 Meadowbrook Road, hamlet of Merrick, town of Hempstead,  
10 county of Nassau, otherwise known as Nassau county tax map section 55,  
11 block 100, lot 07460.

12 If accepted, the application shall be reviewed as if it had been  
13 received on or before the taxable status date established for such  
14 assessment rolls. If satisfied that such organization would otherwise be  
15 entitled to such exemption if such organization had filed an application  
16 for exemption by the appropriate taxable status date, the assessor, upon  
17 approval by the Nassau county legislature, may grant exemption from all  
18 taxation and make appropriate corrections to the subject roll. If such  
19 exemption is granted and such organization, therefore, shall have paid  
20 any tax with respect to the subject roll, the applicable governing body  
21 or tax department may, in its sole discretion, provide for the refund of  
22 the taxes paid, along with any fines or penalties paid, and cancel any  
23 taxes, fines, penalties, interest, or tax liens remaining unpaid.

24 § 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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