

# STATE OF NEW YORK

8095

## IN SENATE

January 5, 2024

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

AN ACT to amend a chapter of the laws of 2023 relating to authorizing the county of Nassau assessor to accept an application for a real property tax exemption from the Maritime Administration, a component of the United States Department of Transportation, in relation to making technical amendments thereto

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Section 1 of a chapter of the laws of 2023 relating to  
2 authorizing the county of Nassau assessor to accept an application for a  
3 real property tax exemption from the Maritime Administration, a compo-  
4 nent of the United States Department of Transportation, as proposed in  
5 legislative bills numbers S. 6309-A and A. 6557-A, is amended to read as  
6 follows:

7 Section 1. Notwithstanding any other provision of law to the contrary,  
8 the assessor of the county of Nassau is hereby authorized to [~~accept~~  
9 ~~from~~] grant the Maritime Administration, a component of the United  
10 States Department of Transportation, without an application [~~for~~], an  
11 exemption from real property taxes pursuant to section 400 of the real  
12 property tax law with respect to the 2020-2021 and 2021-2022 assessment  
13 rolls, for all of the 2020-2021 school taxes and a portion of the 2021  
14 general taxes and all of the 2021-2022 school taxes and all of the 2022  
15 general taxes for the parcel conveyed to such organization located at  
16 307 Steamboat Road, Great Neck, county of Nassau, otherwise known as  
17 Nassau county parcel ID section 1 block 200 lot 1, provided the assessor  
18 determines that such parcel is immune from taxation, and therefore  
19 exempt from real property taxes pursuant to section 400 of the real  
20 property tax law, with respect to such assessment rolls, for such  
21 taxes. [~~If accepted, the application shall be reviewed as if it had~~  
22 ~~been received on or before the taxable status date established for such~~  
23 ~~roll.~~]

24 If satisfied that such organization [~~would otherwise be~~] is entitled  
25 to such exemption [~~if such organization had filed an application for~~

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

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1 ~~exemption by the appropriate taxable status date~~, the assessor, upon  
2 approval by the Nassau county legislature, may make appropriate  
3 correction to the subject rolls. If such exemption is granted and such  
4 organization, therefore, shall have paid any tax with respect to the  
5 subject rolls, the applicable governing body or tax department may, in  
6 its sole discretion, provide for the refund of those taxes paid and  
7 cancel those taxes, fines, penalties, liens or interest remaining  
8 unpaid.

9 § 2. This act shall take effect on the same date and in the same  
10 manner as a chapter of the laws of 2023 relating to authorizing the  
11 county of Nassau assessor to accept an application for a real property  
12 tax exemption from the Maritime Administration, a component of the  
13 United States Department of Transportation, as proposed in legislative  
14 bills numbers S. 6309-A and A. 6557-A, takes effect.