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:

Section 1. Section 1 of 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, as proposed in legislative bills numbers S. 6309-A and A. 6557-A, is amended to read 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~~] **grant** the Maritime Administration, a component of the United States Department of Transportation, **without** an application [~~for~~]**, an** exemption from real property taxes pursuant to section 400 of the real property tax law with respect to the 2020-2021 and 2021-2022 assessment rolls, for all of the 2020-2021 school taxes and a portion of the 2021 general taxes and all of the 2021-2022 school taxes and all of the 2022 general taxes for the parcel conveyed to such organization located at 307 Steamboat Road, Great Neck, county of Nassau, otherwise known as Nassau county parcel ID section 1 block 200 lot 1**, provided the assessor determines that such parcel is immune from taxation, and therefore exempt from real property taxes pursuant to section 400 of the real property tax law, with respect to such assessment rolls, for such taxes**. [~~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~~] **is** entitled 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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~~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 on the same date and in the same manner as 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, as proposed in legislative bills numbers S. 6309-A and A. 6557-A, takes effect.