

LAWS OF NEW YORK, 2002

CHAPTER 234

AN ACT authorizing the assessor of the county of Nassau to accept an application for exemption from real property taxes from the Uniondale public library district for a certain parcel of land located in the town of Hempstead

Became a law July 30, 2002, with the approval of the Governor.
Passed by a majority vote, three-fifths being present.

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

Section 1. Notwithstanding any other provision of any law to the contrary, the assessor of the county of Nassau is hereby authorized to accept from the Uniondale public library district an application for exemption from real property taxes, pursuant to section 410 of the real property tax law, for the assessment rolls as to which January 2, 2001 was the taxable status date with respect to the pro rata share of the 2001-2002 school year, and the pro rata share of the general tax of the 2001 assessment roll, for the parcel acquired by the Uniondale public library district on June 13, 2001 located in the town of Hempstead, 377 Newport Road otherwise known as section 34, block 454, 732, 733 and 734. 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: (i) acquired title to the property for which it seeks exemption subsequent to the taxable status date established for such roll and prior to the taxable status date for the next ensuing assessment roll and (ii) 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 grant exemption from all taxation beginning with the date of acquisition of the property by such organization and make appropriate correction to the subject roll. If exemption is granted and such organization therefore shall have paid any tax with respect to the subject roll, the governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel taxes, fines, penalties or interest remaining unpaid.

§ 2. This act shall take effect immediately.

The Legislature of the STATE OF NEW YORK ss:

Pursuant to the authority vested in us by section 70-b of the Public Officers Law, we hereby jointly certify that this slip copy of this session law was printed under our direction and, in accordance with such section, is entitled to be read into evidence.

JOSEPH L. BRUNO

Temporary President of the Senate

SHELDON SILVER

Speaker of the Assembly

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