

# STATE OF NEW YORK

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10333

## IN ASSEMBLY

April 10, 2018

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Introduced by M. of A. HOOPER -- read once and referred to the Committee on Real Property Taxation

AN ACT to authorize the assessor of the county of Nassau to accept a retroactive application for exemption from real property taxes from the First Reformed Church of Jamaica

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 assessor of the county of Nassau is hereby authorized to accept from  
3 the First Reformed Church of Jamaica an application for exemption from  
4 real property taxes pursuant to sections 420-a and 462 of the real prop-  
5 erty tax law for a portion of 2014 general taxes, a portion of the  
6 2013-2014 school taxes, all the 2014-2015, 2015-2016, 2016-2017 and  
7 2017-2018 school taxes, and all of the 2015, 2016, 2017 and 2018 general  
8 taxes for the parcel that such church took possession of on April 29,  
9 2014, located in the town of Hempstead at 880 Ossipee Court, West Hemp-  
10 stead, otherwise known as: section 35, block 650, lot 6. If accepted,  
11 such application shall be reviewed as if it had been received on or  
12 before the taxable status dates established for such tax rolls. If  
13 satisfied that such church would otherwise be entitled to such exemption  
14 if such church had filed an application for exemption by the appropriate  
15 taxable status dates, the assessor, upon approval of the Nassau county  
16 legislature, may grant exemption from all taxation and make appropriate  
17 corrections to the subject rolls. If such exemption is granted and such  
18 church therefore shall have paid any tax with respect to the subject  
19 rolls, the governing body or tax department may, in its sole discretion,  
20 provide for the refund of those taxes paid and cancel any taxes, fines,  
21 penalties, interest or tax liens remaining unpaid.  
22 § 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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