

STATE OF NEW YORK

5965

2017-2018 Regular Sessions

IN SENATE

May 9, 2017

Introduced by Sen. KAMINSKY -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT in relation to permitting the Holy Order of Cherubim and Seraphim Missionary Church to file an application for certain real property tax exemptions

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 Holy Order of Cherubim and Seraphim Missionary Church, an applica-
4 tion for exemptions from real property taxes pursuant to section 420-a
5 of the real property tax law for the 2016-2017 assessment roll with
6 respect to the 2017 general tax and the 2016-2017 school tax for the
7 parcel owned by such not-for-profit corporation which is located at 588
8 Meacham Avenue, Elmont, in the town of Hempstead, county of Nassau. If
9 accepted, the application shall be reviewed as if it had been received
10 on or before the taxable status date established for such rolls. If
11 satisfied that such not-for-profit organization would otherwise be enti-
12 tled to such exemptions if such not-for-profit organization had filed an
13 application for exemptions by the appropriate taxable status dates, the
14 assessor, upon approval by the Nassau county legislature may make appro-
15 priate correction to the subject rolls. If such exemptions are granted
16 and such organization, therefore, shall have paid any taxes with respect
17 to the subject rolls, the applicable governing body or tax department
18 may, in its sole discretion, provide for the refund of those taxes paid
19 and cancel those taxes, fines, penalties, liens, or interest remaining
20 unpaid.
21 § 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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