

STATE OF NEW YORK

8127

IN SENATE

April 6, 2018

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

AN ACT authorizing Seventh Day Church of God of the Apostolic Faith to receive retroactive real property tax exempt status

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 Seventh Day Church of God of the Apostolic Faith an application for
4 exemption from real property taxes pursuant to section 420-a of the real
5 property tax law for the 2017 general tax year and part of the 2016-2017
6 school tax year assessment rolls, for the parcel conveyed to such organ-
7 ization, with such parcel being located at 825 West Merrick Road, in the
8 village of Valley Stream, town of Hempstead, county of Nassau, otherwise
9 known as Nassau county parcel ID section 37 block 645 lots 13 and 14. If
10 accepted, the application shall be reviewed as if it had been received
11 on or before the taxable status date established for such roll.
12 If satisfied that such organization would otherwise be entitled to
13 such exemption if such organization had filed an application for
14 exemption by the appropriate taxable status date, the assessor, upon
15 approval by the Nassau county legislature, may make appropriate
16 correction to the subject rolls. If such exemption is granted and such
17 organization, therefore, shall have paid any tax with respect to the
18 subject rolls, the applicable governing body or tax department may, in
19 its sole discretion, provide for the refund of those taxes paid and
20 cancel those taxes, fines, penalties, liens or interest remaining
21 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.

LBD15307-01-8