

STATE OF NEW YORK

5061

2019-2020 Regular Sessions

IN ASSEMBLY

February 7, 2019

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

AN ACT in relation to permitting Iglesia La Luz Del Mundo, Inc, 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
3 from the Iglesia La Luz Del Mundo, Inc, an application for exemption
4 from the real property taxes pursuant to section 420-a of the real prop-
5 erty tax law with respect to the 2017-2018 school taxes and the 2018
6 general tax roll for the parcels conveyed to such nit-for-profit organ-
7 ization located at 890 Front Street, otherwise known PARCEL ID:
8 3448904160. If accepted, the application shall be reviewed as if it had
9 been received on or before the taxable status date established for such
10 roll. If satisfied that such not-for-profit organization would otherwise
11 be entitled to such exemption if such not-for-profit organization had
12 filed an application for exemption by the appropriate taxable status
13 date, the assessor, upon approval by the Nassau county legislature may
14 make appropriate correction to the subject roll. If such exemption is
15 granted and such not-for-profit organization, therefore, shall have paid
16 any taxes with respect to the subject roll, the applicable governing
17 body or tax department may, in its sole discretion, provide for the
18 refund of those taxes paid and cancel those taxes, fines, penalties,
19 liens, or interest remaining unpaid.
20 § 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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