

STATE OF NEW YORK

10051--A

IN ASSEMBLY

May 2, 2024

Introduced by M. of A. LAVINE -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT in relation to authorizing the county of Nassau assessor to accept an application for a real property tax exemption from Rock Community Church, Inc.

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 Rock Community Church, Inc. an application for exemption from real prop-
- 4 erty taxes pursuant to section 430 of the real property tax law with
- 5 respect to the 2022-2023 assessment roll for all of the 2022-2023 school
- 6 taxes and all of the 2023 general taxes for the parcel owned by such
- 7 organization located at Wheatley Road, village of Old Westbury, town of
- 8 North Hempstead, county of Nassau, otherwise known as Nassau county tax
- 9 map section 19, block D, lots 221A and 221B. If accepted, the applica-
- 10 tion shall be reviewed as if it had been received on or before the taxa-
- 11 ble status date established for such assessment 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 of the
- 15 county of Nassau, upon approval by the Nassau county legislature, may
- 16 make appropriate correction to the subject roll. If such exemption is
- 17 granted and such organization, therefore, shall have paid any tax with
- 18 respect to the subject roll, the applicable governing body or tax
- 19 department may, in its sole discretion, provide for the refund of those
- 20 taxes paid and cancel those taxes, fines, penalties, liens or interest
- 21 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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