

STATE OF NEW YORK

5845

2023-2024 Regular Sessions

IN ASSEMBLY

March 23, 2023

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

AN ACT authorizing the Ministerio Sion New York, Inc. to retroactively apply for a real property tax exemption for certain property

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 Ministerio Sion New York, Inc. an application for exemption from
4 real property taxes pursuant to section 420-a and section 462 of the
5 real property tax law with respect to the 2022-2023 assessment roll for
6 the 2022-2023 school and the 2023 general taxes, for the parcel conveyed
7 to such organization, with such parcel having an address of 97 New Hyde
8 Park Road in the hamlet of Franklin Square, town of Hempstead, county of
9 Nassau. If accepted, the application shall be reviewed as if it had
10 been received on or before the taxable status date established for such
11 rolls.

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 of the Nassau County legislature, may grant exemption from all
16 taxation and make appropriate corrections to the subject rolls. If such
17 exemption is granted and such organization, therefore, shall have paid
18 any tax with respect to the subject rolls, the applicable governing body
19 or tax department may, in its sole discretion, provide for the refund of
20 those taxes paid and cancel those taxes, fines, penalties, liens, inter-
21 est 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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