STATE OF NEW YORK

4277--A

2025-2026 Regular Sessions

IN ASSEMBLY

January 31, 2025

Introduced by M. of A. BURROUGHS -- read once and referred to the Committee on Real Property Taxation -- recommitted to the Committee on Real Property Taxation in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT in relation to authorizing the Power House Church to file an application for a retroactive real property tax exemption with the county of Nassau assessor

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the county of Nassau is hereby authorized to accept from the Power House Church an application for exemption from real property taxes pursuant to section 430 of the real property tax law with respect to the 2023 assessment roll and 2024 assessment roll for all applicable taxes for the parcels owned by such not-for-profit corporation located at 734 Woodfield Road, hamlet of West Hempstead, town of Hempstead, county of Nassau, otherwise known as Nassau county tax map district section 35 block 443 lot 427, Nassau county tax map district section 35 block 443 lot 436, and Nassau county tax map district section 35 block 443 lot 437. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such assessment rolls.

If satisfied that such organization would otherwise be entitled to such exemption if such organization had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the Nassau county legislature, may make appropriate correction to the subject rolls. If such exemption is granted and such organization, therefore, shall have paid any tax with respect to the subject rolls, the applicable governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel those taxes, fines, penalties, liens or interest remaining unpaid.

§ 2. This act shall take effect immediately.

EXPLANATION--Matter in **italics** (underscored) is new; matter in brackets [-] is old law to be omitted.

LBD08675-02-6