S T A T E O F N E W Y O R K

5140

2009-2010 Regular Sessions

I N S E N A T E

April 27, 2009

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

AN ACT to authorize Wantagh Memorial Congregational Church to file an application for real property tax exemption

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 Wantagh Memorial Congregational Church an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2009 and 2010 assessment rolls for the parcel owned by such not-for-profit organization which is located in the Hamlet of Wantagh, county of Nassau at 2892 Lindale Street, otherwise known as section 56, block 46, lot 33. If accepted, such application shall be reviewed as if it had been received on or before the taxable status date established for such rolls.

If satisfied that Wantagh Memorial Congregational Church would otherwise be entitled to such exemption if it had filed an application for exemption by the appropriate taxable status date, the assessor of the county of Nassau may upon approval by the county legislature of such county, grant exemption from taxation based on the 2009 and 2010 assessment rolls and owing by such not-for-profit organization on the effective date of this act, and make appropriate correction of the subject rolls. If such exemption is granted and if such not-for-profit organization shall have paid any tax with respect to such subject rolls, the governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel taxes, fines, penalties or interest remaining unpaid.

S 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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