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

5760

2009-2010 Regular Sessions

I N S E N A T E

June 3, 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 the First United Methodist Church of Roosevelt to file an application for real property tax exemptions

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 First United Methodist Church of Roosevelt an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2005-2006, 2006-2007, and 2007-2008 assessment rolls for the parcel owned by such organization located in the hamlet of Roosevelt in the town of Hempstead at 30 Union Place, Roosevelt, New York, otherwise known as section 55, block 418, lot 101. 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 such organization would otherwise be entitled to such exemption if such organization had filed an application or renewal 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.

S 2. This act shall take effect immediately.

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

LBD08820-01-9