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

S. 7706 A. 10685

S E N A T E - A S S E M B L Y

June 14, 2012

IN SENATE -- Introduced by Sen. MARTINS -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

IN ASSEMBLY -- Introduced by COMMITTEE ON RULES -- (at request of M. of A. Ra) -- read once and referred to the Committee on Real Property Taxation

AN ACT in relation to authorizing the assessor of the county of Nassau to accept from Family Life Worship Cathedral Inc., an application for exemption from real property taxes

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Notwithstanding any other provision of any law to the contrary, the assessor of the county of Nassau is hereby authorized to accept from Family Life Worship Cathedral Inc., an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2009-2010 assessment rolls with respect to a pro-rata portion of the 2009-2010 school taxes and a pro-rata share of the 2009-2010 general taxes and the 2010-2011 assessment rolls with respect to the 2010-2011 school taxes and the 2010-2011 general taxes, for the parcels located at 1350 A Street, Elmont, New York 11003 also known as lots 5-10 of block 551 of section 32. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such rolls. If satisfied that Family Life Worship Cathedral Inc., (i) acquired title to the property for which it seeks exemption subsequent to the taxable status dates established for such rolls and prior to the taxable status dates for the next ensuing assessment rolls and (ii) would otherwise be entitled to such exemption if it had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the Nassau county legislature, may grant exemption from taxation beginning with the date of acquisition of the property by Family Life Worship Cathedral Inc. and make appropriate correction of these subject rolls. If such exemption is granted and if Family Worship Cathedral Inc., shall have paid any tax with respect to such subject rolls, the governing body or

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

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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.