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

9079

I N A S S E M B L Y

January 20, 2012

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

AN ACT to authorize the assessor of the county of Nassau to accept an application for exemption from real property tax from the Holy Ghost Headquarters Prayer Band Mission for a parcel of land located in the town of Hempstead

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 Holy Ghost Headquarters Prayer Band Mission an application for exemption from real property taxes pursuant to section 420-a of the real property tax law with respect to the general tax for the second half of the 2011 assessment roll and a portion of the 2010 assessment roll, and the school taxes for a portion of the 2010-2011 assessment roll, for the parcel located in the town of Hempstead at 26-30 Jamaica Avenue, Valley Stream, otherwise known as section 37, block 123, lot 25.

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 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 of the Nassau county legislature, may grant exemption from all taxation beginning with the date of acquisition of the properties by such organization and make appropriate corrections 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 governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel taxes, fines, penalties, interest or tax liens 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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