

6185

I N S E N A T E

January 11, 2012

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

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:

1 Section 1. Notwithstanding any other provision of law to the contrary,
2 the assessor of the county of Nassau is hereby authorized to accept from
3 the Holy Ghost Headquarters Prayer Band Mission an application for
4 exemption from real property taxes pursuant to section 420-a of the real
5 property tax law with respect to the general tax for the second half of
6 the 2011 assessment roll and a portion of the 2010 assessment roll, and
7 the school taxes for a portion of the 2010-2011 assessment roll, for the
8 parcel located in the town of Hempstead at 26-30 Jamaica Avenue, Valley
9 Stream, otherwise known as section 37, block 123, lot 25.

10 If accepted, the application shall be reviewed as if it had been
11 received on or before the taxable status date established for such
12 rolls.

13 If satisfied that such organization would otherwise be entitled to
14 such exemption if such organization had filed an application for
15 exemption by the appropriate taxable status date, the assessor, upon
16 approval of the Nassau county legislature, may grant exemption from all
17 taxation beginning with the date of acquisition of the properties by
18 such organization and make appropriate corrections to the subject rolls.
19 If such exemption is granted and such organization therefore shall have
20 paid any tax with respect to the subject rolls, the governing body or
21 tax department may, in its sole discretion, provide for the refund of
22 those taxes paid and cancel taxes, fines, penalties, interest or tax
23 liens remaining unpaid.

24 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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