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

7158

I N S E N A T E

May 1, 2012

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

AN ACT authorizing the assessor of the county of Nassau to accept an application for exemption from real property taxes from Salem Assembly of God for certain parcels of land located in the town of New Hyde Park

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 Salem Assembly of God, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the assessment rolls from the time said organization acquired the parcel located at 17 Lewis Avenue, New Hyde Park, New York 11040 also known as lot 193 of block 83 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 Salem Assembly of God, (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 Salem Assembly of God, and make appropriate correction of these subject rolls. If such exemption is granted and if Salem Assembly of God, 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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