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

8709--A

I N A S S E M B L Y

February 4, 2014

Introduced by M. of A. MONTESANO -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to authorize the assessor of the county of Nassau to accept an application for exemption from real property taxes from St. Luke's Lutheran Church for a certain parcel of land in the town of Oyster Bay

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 St. Luke's Lutheran Church an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for a portion of the 2012-2013 assessment roll and the 2013-2014 assessment roll for the parcel located in the town of Oyster Bay at 170 Conklin Street, Farmingdale, otherwise known as: section 49, block 9701, lots 35, 36, 37, 38 and 540.

If accepted, such application shall be reviewed as if it had been received on or before the taxable status dates established for such rolls. If satisfied that such church would otherwise be entitled to such exemption if such church had filed an application for exemption by the appropriate taxable status dates, the assessor, upon approval of the Nassau county legislature, may grant exemption from from all taxation and make appropriate corrections to the subject rolls. If such exemption is granted and such church 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 any 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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