

6481

I N S E N A T E

January 29, 2014

Introduced by Sen. HANNON -- 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 taxes from the Living Faith Christian 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:

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 Living Faith Christian Church an application for exemption from real
4 property taxes pursuant to section 420-a of the real property tax law
5 for a portion of the 2011-2012 assessment roll and a portion of the
6 2012-2013 assessment roll for the parcel located in the town of Oyster
7 Bay at 35 Hempstead Turnpike, Farmingdale, otherwise known as: section
8 49, block 249, lot 51.
9 If accepted, such application shall be reviewed as if it had been
10 received on or before the taxable status dates established for such
11 rolls. If satisfied that such church would otherwise be entitled to such
12 exemption if such church had filed an application for exemption by the
13 appropriate taxable status dates, the assessor, upon approval of the
14 Nassau county legislature, may grant exemption from from all taxation
15 and make appropriate corrections to the subject rolls. If such exemption
16 is granted and such church therefore shall have paid any tax with
17 respect to the subject rolls, the governing body or tax department may,
18 in its sole discretion, provide for the refund of those taxes paid and
19 cancel any taxes, fines, penalties, interest or tax liens remaining
20 unpaid.
21 S 2. This act shall take effect immediately.

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

LBD11943-02-3