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

4561--A

2013-2014 Regular Sessions

I N A S S E M B L Y

February 6, 2013

Introduced by M. of A. HOOPER -- 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 authorizing the assessor of the county of Nassau to accept an application for exemption from real property taxes from Iglesia Evangelica De El Principe De Paz Inc., for a certain 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 Iglesia Evangelica De El Principe De Paz Inc. an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2010 and 2011 assessment rolls with respect to a portion of the school taxes and all of the general taxes, for the parcel located at 204-A Main Street, town of Hempstead, otherwise known as section 34, block 194, lots 004 and 008. 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 Iglesia Evangelica De El Principe De Paz Inc. (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 date 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 Iglesia Evangelica De El Principe De Paz Inc. and make appropriate correction of the subject rolls. If such exemption is granted and if Iglesia Evangelica De El Principe De Paz Inc. 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.

LBD07529-02-3