

7539

I N   S E N A T E

May 9, 2016

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

AN ACT in relation to permitting Congregation Gates of Prayer to file an application for certain real property tax exemptions

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 Congregation Gates of Prayer, an application for exemptions from real  
4 property taxes pursuant to section 420-a of the real property tax law  
5 for part of the 2013-2014, 2014-2015 and 2015-2016 assessment rolls with  
6 respect to a portion of the 2014, 2015 and 2016 general tax and the  
7 2014-2015 and 2015-2016 school tax for the parcel owned by such not-for-  
8 profit entity which is located at 138 Hards Lane in the village of  
9 Lawrence, county of Nassau. If accepted, the application shall be  
10 reviewed as if it had been received on or before the taxable status date  
11 established for such rolls. If satisfied that such not-for-profit organ-  
12 ization would otherwise be entitled to such exemptions if such not-for-  
13 profit organization had filed an application for exemptions by the  
14 appropriate taxable status dates, the assessor, upon approval by the  
15 Nassau county legislature may make appropriate correction to the subject  
16 rolls. If such exemptions are granted and such organization, therefore,  
17 shall have paid any taxes with respect to the subject rolls, the appli-  
18 cable governing body or tax department may, in its sole discretion,  
19 provide for the refund of those taxes paid and cancel those taxes,  
20 fines, penalties, liens, or interest remaining 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.

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