

7172

2015-2016 Regular Sessions

I N   A S S E M B L Y

April 27, 2015

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Introduced by M. of A. MONTESANO -- read once and referred to the  
Committee on Real Property Taxation

AN ACT in relation to permitting the World Mission Society Church of God  
to file an application for certain real property tax exemptions

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEM-  
BLY, 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 World Mission Society Church of God, an application for exemptions  
4     from real property taxes pursuant to section 420-a of the real property  
5     tax law for part of the 2014-2015 assessment roll with respect to a  
6     portion of the 2014 general tax and 2014-2015 school tax for the parcel  
7     owned by such not-for-profit corporation which is located at 120 Floral  
8     Parkway, village of Floral Park, town of Hempstead, county of Nassau,  
9     otherwise known as Nassau county tax map section 32, block 340, lots 1,  
10    2, 3, 4, 5, 6, 7, 8, 9. If accepted, the application shall be reviewed  
11    as if they had been received on or before the taxable status date estab-  
12    lished for such rolls. If satisfied that such not-for-profit organiza-  
13    tion would otherwise be entitled to such exemptions if such not-for-pro-  
14    fit organization had filed application for exemptions by the appropriate  
15    taxable status dates, the assessor, upon approval by the Nassau county  
16    legislature may make appropriate correction to the subject rolls. If  
17    such exemptions are granted and such organization, therefore, shall have  
18    paid any taxes with respect to the subject rolls, the applicable govern-  
19    ing body or tax department may, in its sole discretion, provide for the  
20    refund of those taxes paid and cancel those taxes, fines, penalties,  
21    liens, or interest remaining unpaid.  
22    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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