

8236

2015-2016 Regular Sessions

I N A S S E M B L Y

June 13, 2015

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

AN ACT to authorize the assessor of the county of Nassau to accept an application for exemption from real property tax from the Calvary Apostolic Church, Inc. for a certain parcel of land located 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 Calvary Apostolic Church, Inc. an application for exemption from  
4 real property taxes pursuant to section 420-a of the real property tax  
5 law for the 2013-2014 assessment roll for the parcel located in the town  
6 of Oyster Bay at 5730 Merrick Road, Massapequa otherwise known as:  
7 section 66, block 116, lot 48.

8 If accepted, the application shall be reviewed as if it had been  
9 received on or before the taxable status date established for such  
10 rolls.

11 If satisfied that such organization would otherwise be entitled to  
12 such exemption if such organization had filed an application for  
13 exemption by the appropriate taxable status date, the assessor, upon  
14 approval of the Nassau county legislature, may grant exemption from all  
15 taxation and make appropriate corrections to the subject rolls. If such  
16 exemption is granted and such organization therefore shall have paid any  
17 tax with respect to the subject rolls, the governing body or tax depart-  
18 ment may, in its sole discretion, provide for the refund of those taxes  
19 paid and cancel any taxes, fines, penalties, interest or tax liens  
20 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.

LBD09639-01-5