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

4303

2015-2016 Regular Sessions

I N S E N A T E

March 11, 2015

Introduced by Sen. VENDITTO -- 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 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:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the county of Nassau is hereby authorized to accept from the Calvary Apostolic Church, Inc. an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2013-2014 assessment roll for the parcel located in the town of Oyster Bay at 5730 Merrick Road, Massapequa otherwise known as: section 66, block 116, lot 48.

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

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