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

5787

2015-2016 Regular Sessions

I N S E N A T E

June 3, 2015

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

AN ACT to authorize United Methodist Church of Port Washington to retroactively apply for a real property tax exemption for certain property in the hamlet of Port Washington, county of Nassau

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 United Methodist Church of Port Washington, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the part of the 2014 assessment roll with respect to the general taxes, the 2015 assessment roll with respect to the general taxes, and the 2016 assessment roll with respect to the general taxes, and for the part of the 2014-2015 assessment roll with respect to the school taxes and the 2015-2016 assessment roll with respect to the school taxes for the parcel owned by such not-for-profit entity which is located at 4 Harbor Hills Drive, in the hamlet of Port Washington, county of Nassau, otherwise known as Nassau county tax map section 4, block 9, lots 28-31. 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 not-for-profit organization would otherwise be entitled to such exemption if such not-for-profit organization had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the Nassau county legislature, may make appropriate correction 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 applicable governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel those taxes, fines, penalties, liens, 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.

LBD11369-03-5