

# STATE OF NEW YORK

10318

## IN ASSEMBLY

April 10, 2018

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

AN ACT authorizing the Korean Presbyterian Church of Bayside to receive  
retroactive real property tax exempt status

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 Korean Presbyterian Church of Bayside an application for exemption  
4 from real property taxes pursuant to section 420-a of the real property  
5 tax law with respect to the 2015-2016 assessment roll for a portion of  
6 the 2015-2016 school taxes and the 2016 general taxes and with respect  
7 to the 2016-2017 assessment roll for the 2016-2017 school taxes and the  
8 2017 general taxes for the parcel conveyed to such organization located  
9 at 1570 Park Avenue, town of Hempstead in the county of Nassau, other-  
10 wise known as Nassau county parcel ID section 56 block 35 lots 153 and  
11 154.  
12 If satisfied that such organization would otherwise be entitled to  
13 such exemption if such organization had filed an application for  
14 exemption by the appropriate taxable status date, the assessor, upon  
15 approval by the Nassau county legislature, may make appropriate  
16 correction to the subject rolls. If such exemption is granted and such  
17 organization, therefore, shall have paid any tax with respect to the  
18 subject rolls, the applicable governing body or tax department may, in  
19 its sole discretion, provide for the refund of those taxes paid and  
20 cancel those taxes, fines, penalties, liens or interest remaining  
21 unpaid.  
22 § 2. This act shall take effect immediately.

EXPLANATION--Matter in italics (underscored) is new; matter in brackets  
[-] is old law to be omitted.

LBD15292-01-8