

# STATE OF NEW YORK

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252--B

2017-2018 Regular Sessions

## IN SENATE

(Prefiled)

January 4, 2017

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Introduced by Sen. KAMINSKY -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT in relation to permitting Congregation Gates of Prayer of Far Rockaway to file an application for certain real property tax exemptions

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 contra-  
2     ry, the assessor of the county of Nassau is hereby authorized to accept,  
3     from Congregation Gates of Prayer of Far Rockaway, an application for  
4     exemption from real property taxes pursuant to section 420-a of the real  
5     property tax law for the 2014-2015 assessment roll with respect to the  
6     2014-2015 school tax and the 2015 general tax, and the 2015-2016 assess-  
7     ment roll with respect to the 2015-2016 school tax and the 2016 general  
8     tax for the property conveyed to such not-for-profit entity located at  
9     138 Hards Lane in the village of Lawrence, otherwise known as Nassau  
10    County Tax Map section 40, block 97, lot 128. If accepted, the applica-  
11    tion shall be reviewed as if it had been received on or before the taxa-  
12    ble status date established for such rolls. If satisfied that such not-  
13    for-profit organization would otherwise be entitled to such exemptions  
14    if such not-for-profit organization had filed an application for  
15    exemptions by the appropriate taxable status dates, the assessor, upon  
16    approval by the Nassau county legislature may make appropriate  
17    correction to the subject rolls. If such exemptions are granted and such  
18    organization, therefore, shall have paid any taxes with respect to the  
19    subject rolls, the applicable governing body or tax department may, in  
20    its sole discretion, provide for the refund of those taxes paid and  
21    cancel those taxes, fines, penalties, liens, or interest remaining  
22    unpaid.

23    § 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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