

# STATE OF NEW YORK

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5965

2017-2018 Regular Sessions

## IN SENATE

May 9, 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

AN ACT in relation to permitting the Holy Order of Cherubim and Seraphim Missionary Church 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 contrary,  
2     the assessor of the county of Nassau is hereby authorized to accept from  
3     the Holy Order of Cherubim and Seraphim Missionary Church, an applica-  
4     tion for exemptions from real property taxes pursuant to section 420-a  
5     of the real property tax law for the 2016-2017 assessment roll with  
6     respect to the 2017 general tax and the 2016-2017 school tax for the  
7     parcel owned by such not-for-profit corporation which is located at 588  
8     Meacham Avenue, Elmont, in the town of Hempstead, county of Nassau. If  
9     accepted, the application shall be reviewed as if it had been received  
10    on or before the taxable status date established for such rolls. If  
11    satisfied that such not-for-profit organization would otherwise be enti-  
12    tled to such exemptions if such not-for-profit organization had filed an  
13    application for exemptions by the appropriate taxable status dates, the  
14    assessor, upon approval by the Nassau county legislature may make appro-  
15    priate correction to the subject rolls. If such exemptions are granted  
16    and such organization, therefore, shall have paid any taxes with respect  
17    to the subject rolls, the applicable governing body or tax department  
18    may, in its sole discretion, provide for the refund of those taxes paid  
19    and cancel those taxes, fines, penalties, liens, or interest remaining  
20    unpaid.  
21    § 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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