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 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 Korean Presbyterian Church of Bayside an application for exemption from real property taxes pursuant to section 420-a of the real property tax law with respect to the 2015-2016 assessment roll for a portion of the 2015-2016 school taxes and the 2016 general taxes and with respect to the 2016-2017 assessment roll for the 2016-2017 school taxes and the 2017 general taxes for the parcel conveyed to such organization located at 1570 Park Avenue, town of Hempstead in the county of Nassau, otherwise known as Nassau county parcel ID section 56 block 35 lots 153 and 154.

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 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.

§ 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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