

STATE OF NEW YORK

7850

2017-2018 Regular Sessions

IN ASSEMBLY

May 17, 2017

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

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

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

LBD04697-03-7