

STATE OF NEW YORK

252

2017-2018 Regular Sessions

IN SENATE

(Prefiled)

January 4, 2017

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 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 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 Congregation Gates of Prayer, an application for exemptions from real
4 property taxes pursuant to section 420-a of the real property tax law
5 from July 1, 2014 for part of the 2013-2014 assessment roll with respect
6 to part of the 2014 general tax, the full 2014-2015 assessment roll with
7 respect to the 2014-2015 school school tax and the 2015 general tax and
8 the 2015-2016 assessment roll with respect to the 2015-2016 school tax
9 and 2016 general tax for the property owned by such not-for-profit enti-
10 ty which is located at 138 Hards Lane in the village of Lawrence, county
11 of Nassau. If accepted, the application shall be reviewed as if it had
12 been received on or before the taxable status date established for such
13 rolls. If satisfied that such not-for-profit organization would other-
14 wise be entitled to such exemptions if such not-for-profit organization
15 had filed an application for exemptions by the appropriate taxable
16 status dates, the assessor, upon approval by the Nassau county legisla-
17 ture may make appropriate correction to the subject rolls. If such
18 exemptions are granted and such organization, therefore, shall have paid
19 any taxes with respect to the subject rolls, the applicable governing
20 body or tax department may, in its sole discretion, provide for the
21 refund of those taxes paid and cancel those taxes, fines, penalties,
22 liens, or interest remaining 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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