STATE OF NEW YORK

5421

2017-2018 Regular Sessions

IN SENATE

March 27, 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 the Bridge 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:

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 Bridge Church, an application for exemptions from real property taxes pursuant to section 420-a of the real property tax law for part of the 2013-2014 assessment roll with respect to a portion of the 2014 general tax and the 2013-2014 school tax for the parcel owned by such not-for-profit corporation which is located at 16 Cathy Court in the village of Malverne, the town of Hempstead, county of Nassau. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such rolls. If satisfied that such not-for-profit organization would otherwise be entitled to such exemptions if such not-for-profit organization had filed an application for exemptions by the appropriate taxable status dates, the assessor, upon approval by the Nassau county legislature may make appropriate correction to the subject rolls. If such exemptions are granted and such organization, therefore, shall have paid any taxes 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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