STATE OF NEW YORK

8218

IN SENATE

April 18, 2018

Introduced by Sen. HANNON -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to authorize Maranatha Grace Church to file an application, with the county of Nassau, for a retroactive real property tax exemption

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 Maranatha Grace Church an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for a portion of the 2016-17 school and the 2017 general tax roll and all of the 2017-18 school and the 2018 general tax roll for the parcel located in the town of Hempstead at 982 Front Street, Uniondale, otherwise known as: section 34, block 502, lot 693 and 694. If accepted, such application shall be reviewed as if it had been received on or before the taxable status dates established for such rolls. If satisfied that such church would otherwise be entitled to such exemption if such church had filed an application for exemption by the appropriate taxable status dates, the assessor, upon approval of the Nassau county legislature, may grant exemption from all taxation and make appropriate corrections to the subject rolls. If such exemption is granted and such church therefore shall have paid any tax with respect to the subject rolls, the governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel any taxes, fines, penalties, interest or tax liens 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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