# STATE OF NEW YORK

5061--A

2019-2020 Regular Sessions

# IN ASSEMBLY

February 7, 2019

Introduced by M. of A. RAYNOR -- Multi-Sponsored by -- M. of A. M. L. MILLER -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT in relation to permitting Iglesia La Luz Del Mundo, Inc, 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 Iglesia La Luz Del Mundo, Inc, an application for exemption from the real property taxes pursuant to section 420-a of the real property tax law with respect to the 2017-2018 school taxes and the 2018 general tax roll for the parcels conveyed to such not-for-profit organization located in the town of Hempstead at 890 Front Street, Uniondale, otherwise known as PARCEL ID: section 34, block 489, lot 416. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such roll. If satisfied that such not-for-profit organization would otherwise be entitled to such exemption if such not-for-profit 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 roll. If such exemption is granted and such not-for-profit organization, therefore, shall have paid any taxes with respect to the subject roll, 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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