STATE OF NEW YORK

1667

2019-2020 Regular Sessions

IN SENATE

January 15, 2019

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

AN ACT to authorize the assessors of the county of Nassau and the village of Freeport to accept applications for exemption from real property taxes from the Truth Haitian Pentecostal Church, Inc. for a certain parcel in the town of Hempstead, Village of Freeport

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 assessors of the county of Nassau and the village of Freeport are hereby authorized to accept from the Truth Haitian Pentecostal Church, Inc. an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2014-2015 assessment roll, the school taxes for the 2015-2016 school year and the village taxes for the 2015 assessment roll for the parcel located in the Village of Freeport at 354 N. Main Street, otherwise known as: section 55, block 363, lot 662.

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 organization would otherwise be entitled to such exemption if such organization had filed an application for exemption by the appropriate taxable status dates, the assessor of the county of Nassau, upon approval of the Nassau county legislature, and the assessor of the village of Freeport upon the approval of the board of trustees of the village of Freeport may grant exemption from all taxation and make appropriate corrections to the subject rolls. If such exemption is granted and such organization 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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