STATE OF NEW YORK

2435--A

Cal. No. 565

2019-2020 Regular Sessions

IN SENATE

January 24, 2019

Introduced by Sens. THOMAS, COMRIE -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- reported favorably from said committee, ordered to first and second report, ordered to a third reading, amended and ordered reprinted, retaining its place in the order of third reading

AN ACT to authorize the assessor of the county of Nassau to accept a retroactive application for exemption from real property taxes from the First Reformed Church of Jamaica

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 First Reformed Church of Jamaica an application for exemption from real property taxes pursuant to sections 420-a and 462 of the real property tax law for all the 2014-2015, 2015-2016, 2016-2017 and 2017-2018 school taxes, and all of the 2015, 2016, 2017 and 2018 general taxes for the parcel that such church took possession of on April 29, 2014, located in the town of Hempstead at 880 Ossipee Court, West Hempstead, otherwise known as: section 35, block 650, lot 6. If accepted, such application shall be reviewed as if it had been received on or before the taxable status dates established for such tax 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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