STATE OF NEW YORK

4330

2019-2020 Regular Sessions

IN SENATE

March 7, 2019

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

AN ACT authorizing Seventh Day Church of God of the Apostolic Faith to receive retroactive real property tax exempt status

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 Seventh Day Church of God of the Apostolic Faith an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for a part of the 2016 general tax year, the 2017 general tax year and part of the 2016-2017 school tax year for the parcel conveyed to such organization, with such parcel being located at 825 West Merrick Road, in the village of Valley Stream, town of Hempstead, county of Nassau, otherwise known as Nassau county parcel ID section 37 block 645 lots 13 and 14. 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 organization would otherwise be entitled to such exemption if such 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 rolls. If such exemption is granted and such organization, therefore, shall have paid any tax 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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