STATE OF NEW YORK

8489

IN SENATE

June 5, 2020

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

AN ACT in relation to authorizing the assessor of the county of Nassau, to accept from the Eglise Baptiste Etolie Du Matin an application for exemption from real property taxes

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 Eglise Baptiste Etolie du Matin, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law, with respect to the 2018-2019 assessment roll, for a portion of the 2018 general tax year, the 2019 general tax year, and the 2018-2019 school tax year, for the parcel conveyed to such organization, with such parcel being located at 318 Hempstead Turnpike, town of Hempstead, county of Nassau, otherwise known as Nassau county parcel ID section 33 block 549 lots 9 and 11. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date 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 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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