STATE OF NEW YORK

8018

2021-2022 Regular Sessions

IN ASSEMBLY

June 4, 2021

Introduced by M. of A. LAVINE -- read once and referred to the Committee on Real Property Taxation

AN ACT authorizing the Faith Evangelical Lutheran Church to retroactively apply for a real property tax exemption for certain property

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 Faith Evangelical Lutheran Church an application for exemption from real property taxes pursuant to section 462 of the real property tax law with respect to the 2019-2020 assessment roll for a portion of the 2019-2020 school and all of the 2020 general taxes, for the parcel conveyed to such organization, with such parcel having an address of 239 Jackson Avenue, hamlet of Syosset, town of Oyster Bay, county of Nassau, otherwise known as Nassau County Section 15 Block 71 Lot 22. 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 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 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, 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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