STATE OF NEW YORK

8551

2021-2022 Regular Sessions

IN ASSEMBLY

December 13, 2021

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

AN ACT in relation to permitting India Pentecostal Assembly, Inc. to file an application for real property tax exemption

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 Nassau County assessor is hereby authorized to accept from India Pentecostal Assembly, Inc., an application for exemption from real property taxes pursuant to section 420-a of the real property tax law with respect to the 2019-2020 and 2020-2021 school taxes and the 2020 and 2021 general taxes, for the parcel owned by such not-for-profit corporation which is located at 310 South Oyster Bay Rd, Syosset, County of Nassau, otherwise known as Nassau County tax map district section 12, block 482, lot 3, which was purchased by such organization on June 30, 2020. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such assessment 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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