

STATE OF NEW YORK

7610

2021-2022 Regular Sessions

IN SENATE

December 17, 2021

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

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:

1 Section 1. Notwithstanding any other provision of law to the contrary,
2 the Nassau county assessor is hereby authorized to accept from India
3 Pentecostal Assembly, Inc., an application for exemption from real prop-
4 erty taxes pursuant to section 420-a of the real property tax law with
5 respect to the 2018-2019, 2019-2020 and 2020-2021 school taxes and the
6 2018, 2019, 2020 and 2021 general taxes, for the parcel owned by such
7 not-for-profit corporation which is located at 3 Avon Court, Syosset,
8 County of Nassau, otherwise known as Nassau County tax map district
9 section 12, block 482, lot 2, which was purchased by such organization
10 on September 24, 2018. If accepted, the application shall be reviewed as
11 if it had been received on or before the taxable status date established
12 for such assessment rolls.

13 If satisfied that such organization would otherwise be entitled to
14 such exemption if such organization had filed an application for
15 exemption by the appropriate taxable status date, the assessor, upon
16 approval by the Nassau county legislature, may make appropriate
17 correction to the subject rolls. If such exemption is granted and such
18 organization, therefore, shall have paid any tax with respect to the
19 subject rolls, the applicable governing body or tax department may, in
20 its sole discretion, provide for the refund of those taxes paid and
21 cancel those taxes, fines, penalties, liens or interest remaining
22 unpaid.

23 § 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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