STATE OF NEW YORK

10420

IN ASSEMBLY

May 16, 2022

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Griffin) -- read once and referred to the Committee on Real Property Taxation

AN ACT authorizing United Church of God Seventh Day 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 the United Church of God Seventh Day, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law with respect to a portion of the 2021-2022 school taxes and a portion of the 2021 general taxes for the parcel conveyed to such organization, with such parcel being located at 180 Denton Ave, in Lynbrook, otherwise known as Nassau county tax map section 38, block 93, lot 30. If accepted, the application shall be reviewed as if it had been received on or before the taxable status dates established for such rolls.

If satisfied that such organization would otherwise be entitled to such exemption if such organization had acquired the subject property and filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the town board, 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 roll, the governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel any taxes, fines, penalties, 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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