

# STATE OF NEW YORK

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8573--B

2021-2022 Regular Sessions

## IN ASSEMBLY

December 13, 2021

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Introduced by M. of A. LAVINE -- read once and referred to the Committee on Real Property Taxation -- recommitted to the Committee on Real Property Taxation in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee

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 2019-2020 school taxes and the 2019 and 2020 general  
6 taxes, for the parcel owned by such not-for-profit corporation which is  
7 located at 3 Avon Court, Syosset, County of Nassau, otherwise known as  
8 Nassau County tax map district section 12, block 482, lot 2, which was  
9 purchased by such organization on September 24, 2018. If accepted, the  
10 application shall be reviewed as if it had been received on or before  
11 the taxable status date established for such assessment rolls.

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

22 § 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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