STATE OF NEW YORK

7610--B

Cal. No. 483

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 -- recommitted to the Committee on Local Government in accordance with Senate Rule 6, sec. 8 -- reported favorably from said committee, ordered to first and second report, ordered to a third reading, amended and ordered reprinted, retaining its place in the order of third reading -- passed by Senate and delivered to the Assembly, recalled, vote reconsidered, restored to third reading, amended and ordered reprinted, retaining its place in the order of third reading

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 school taxes and the 2019 and 2020 general taxes, for the parcel owned by such not-for-profit corporation which is located at 3 Avon Court, Syosset, County of Nassau, otherwise known as Nassau County tax map district section 12, block 482, lot 2, which was purchased by such organization on September 24, 2018. 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

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets [-] is old law to be omitted.

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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.