STATE OF NEW YORK

5845

2023-2024 Regular Sessions

IN ASSEMBLY

March 23, 2023

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

AN ACT authorizing the Ministerio Sion New York, Inc. to retroactively apply for a real property tax exemption for certain property

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 Ministerio Sion New York, Inc. an application for exemption from real property taxes pursuant to section 420-a and section 462 of the real property tax law with respect to the 2022-2023 assessment roll for the 2022-2023 school and the 2023 general taxes, for the parcel conveyed to such organization, with such parcel having an address of 97 New Hyde Park Road in the hamlet of Franklin Square, town of Hempstead, county of Nassau. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such 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 of the Nassau County legislature, 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 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, 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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