

STATE OF NEW YORK

6426

2023-2024 Regular Sessions

IN ASSEMBLY

April 6, 2023

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

AN ACT in relation to authorizing the town of North Hempstead, county of Nassau assessor to accept an application for a real property tax exemption from New York Jesus Baptist Church

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 assessor of the town of North Hempstead, county of Nassau is hereby
3 authorized to accept from New York Jesus Baptist Church an application
4 for exemption from real property taxes pursuant to section 420-a and 462
5 of the real property tax law with respect to the 2022-2023 assessment
6 roll for all of the 2022-2023 school taxes and all of the 2023 general
7 taxes for the parcel owned by such organization located at 167 Willis
8 Avenue, village of Mineola, town of North Hempstead, county of Nassau,
9 otherwise known as Nassau county tax map section 09, block 411, lot
10 06640. If accepted, the application shall be reviewed as if it had been
11 received on or before the taxable status date established for such
12 assessment roll.

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 of the
16 town of North Hempstead, upon approval by the North Hempstead town
17 board, may make appropriate correction to the subject roll. If such
18 exemption is granted and such organization, therefore, shall have paid
19 any tax with respect to the subject roll, the applicable governing body
20 or tax department may, in its sole discretion, provide for the refund of
21 those taxes paid and cancel those taxes, fines, penalties, liens or
22 interest remaining 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.

LBD10661-01-3