

# STATE OF NEW YORK

9725

## IN ASSEMBLY

April 3, 2024

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

AN ACT authorizing the county of Nassau assessor to accept an applica-  
tion for a real property tax exemption from the Korean Evangelical  
Church

The People of the State of New York, represented in Senate and Assem-  
bly, do enact as follows:

1 Section 1. Notwithstanding any other provision of law to the contrary,  
2 the assessor of the county of Nassau is hereby authorized to accept from  
3 the Korean Evangelical Church an application for exemption from real  
4 property taxes pursuant to section 462 of the real property tax law for  
5 the 2022-2023 assessment rolls for all of the 2022-2023 school taxes and  
6 all of the 2022 and 2023 general taxes for the parcel conveyed to such  
7 organization located at 42 Belmont Circle, hamlet of Syosset, town of  
8 Oyster Bay, county of Nassau, otherwise known as Nassau county parcel ID  
9 section 15 block 113 lot 1. If accepted, the application shall be  
10 reviewed as if it had been received on or before the taxable status date  
11 established for such roll.

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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