

STATE OF NEW YORK

7861

IN SENATE

January 3, 2024

Introduced by Sen. MARTINS -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT in relation to authorizing the county of Nassau assessor to accept an application for a real property tax exemption from Rock Community Church, Inc.

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 county of Nassau is hereby authorized to accept from
3 Rock Community Church, 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 2022-2023 assessment roll for all of the 2022-2023 school
6 taxes and all of the 2023 general taxes for the parcel owned by such
7 organization located at Wheatley Road, village of Old Westbury, town of
8 North Hempstead, county of Nassau, otherwise known as Nassau county tax
9 map section 19, block D, lots 221A and 221B. If accepted, the applica-
10 tion shall be reviewed as if it had been received on or before the taxa-
11 ble status date established for such assessment 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 of the
15 county of Nassau, upon approval by the Nassau county legislature, may
16 make appropriate correction to the subject roll. If such exemption is
17 granted and such organization, therefore, shall have paid any tax with
18 respect to the subject roll, the applicable governing body or tax
19 department may, in its sole discretion, provide for the refund of those
20 taxes paid and cancel those taxes, fines, penalties, liens or interest
21 remaining 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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