

STATE OF NEW YORK

10092

IN ASSEMBLY

May 3, 2024

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

AN ACT authorizing the Hicksville United Methodist Church to receive retroactive real property tax exempt status

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 Hicksville United Methodist Church, an application for exemption from
4 real property taxes pursuant to section 420-a of the real property tax
5 law with respect to all of the 2022 and 2023 general taxes, and all of
6 2021-2022 and 2022-2023 school taxes for the parcel conveyed to such
7 organization, with such parcel being located at 130 W Old Country Road,
8 in the village of Hicksville, otherwise known as Nassau county tax map
9 section 11, block 290, lots 201 and 202. If accepted, the application
10 shall be reviewed as if it had been received on or before the taxable
11 status dates established for such rolls.
12 If satisfied that such organization would otherwise be entitled to
13 such exemption if such organization had acquired the subject property
14 and filed an application for exemption by the appropriate taxable status
15 date, the assessor, upon approval by the Nassau county legislature, may
16 grant exemption from all taxation and make appropriate corrections to
17 the subject rolls. If such exemption is granted and such organization
18 therefore shall have paid any tax with respect to the subject rolls, the
19 governing body or tax department may, in its sole discretion, provide
20 for the refund of those taxes paid and cancel any taxes, fines, penal-
21 ties, interest or tax liens 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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