

# STATE OF NEW YORK

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5326

2023-2024 Regular Sessions

## IN ASSEMBLY

March 7, 2023

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

AN ACT authorizing Vineyard Christian Fellowship South Shore Inc. to file with the county of Nassau assessor an application for a retroactive real property tax exemption

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 Vineyard Christian Fellowship South Shore Inc. an application for  
4 exemption from real property taxes pursuant to section 420-a of the real  
5 property tax law for the 2020-2021 assessment roll for all the 2020-2021  
6 school taxes and all the 2021 general taxes for the parcel conveyed to  
7 such organization located at 142 Franklin Ave, town of Hempstead, county  
8 of Nassau, otherwise known as Nassau county parcel ID section 37 block  
9 205 lot 335. If accepted, the application shall be reviewed as if it had  
10 been received on or before the taxable status date established for such  
11 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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