STATE OF NEW YORK

5845--A

2023-2024 Regular Sessions

IN ASSEMBLY

March 23, 2023

Introduced by M. of A. SOLAGES, RA -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT authorizing the Ministerio Sion New York, Inc. to retroactively apply for a real property tax exemption for certain property

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

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 the Ministerio Sion New York, Inc., also known as the Zion International Ministry New York, Inc., an application for exemption from real property taxes pursuant to section 420-a and section 462 of the real property tax law with respect to the 2022-2023 assessment roll for the 2022-2023 7 school and the 2023 general taxes, for the parcel conveyed to such organization, with such parcel having an address of 97 New Hyde Park Road in the hamlet of Franklin Square, town of Hempstead, county of 10 Nassau, otherwise known as Nassau county parcel ID section 33 block 392 lot 268. If accepted, the application shall be reviewed as if it had 11 12 been received on or before the taxable status date established for such 13 rolls.

If satisfied that such organization would otherwise be entitled to 15 such exemption if such organization had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval of the Nassau County legislature, may grant exemption from all 18 taxation and make appropriate corrections to the subject rolls. If such 19 exemption is granted and such organization, therefore, shall have paid 20 any tax with respect to the subject rolls, the applicable governing body 21 or tax department may, in its sole discretion, provide for the refund of 22 those taxes paid and cancel those taxes, fines, penalties, liens, inter-23 est or tax liens remaining unpaid.

24 § 2. This act shall take effect immediately.

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EXPLANATION -- Matter in italics (underscored) is new; matter in brackets [-] is old law to be omitted.

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