STATE OF NEW YORK

_____

9533--A

IN ASSEMBLY

March 20, 2024
_____

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

AN ACT authorizing the county of Nassau assessor to accept an applica-
   tion for a real property tax exemption from the Lighthouse Interna-
   tional Christian Gathering

   **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 Lighthouse International Christian Gathering an application for
 4 exemption from real property taxes pursuant to section 430 of the real
 5 property tax law for the assessment roll for the 2022-2023, portions of
 6 the 2023-2024 and the 2024-2025 school taxes and portions of the 2024
 7 and 2025 general taxes for the parcel conveyed to such organization
 8 located at 800 West Merrick Road, town of Hempstead, county of Nassau,
 9 otherwise known as Nassau county parcel ID section 37, block 407, lots
10 222, 223, 224, 225, 236. If accepted, the application shall be reviewed
11 as if it had been received on or before the taxable status date estab-
12 lished for such roll.
13   If satisfied that such organization would otherwise be entitled to
14 such exemption if such organization had filed an application for
15 exemption by the appropriate taxable status date, the assessor, upon
16 approval by the Nassau county legislature, may make appropriate
17 correction to the subject rolls. If such exemption is granted and such
18 organization, therefore, shall have paid any tax with respect to the
19 subject rolls, the applicable governing body or tax department may, in
20 its sole discretion, provide for the refund of those taxes paid and
21 cancel those taxes, fines, penalties, liens or interest remaining
22 unpaid.
23   § 2. This act shall take effect immediately.

                                                              LBD14850-02-4