STATE OF NEW YORK

9061

IN SENATE

April 15, 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 St. Gregorios Malankara Orthodox Church Queens, Inc.

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, the assessor of the county of Nassau is hereby authorized to accept from St. Gregorios Malankara Orthodox Church Queens, Inc. an application for exemption from real property taxes pursuant to section 430 of the real property tax law with respect to the 2021-2022 and 2022-2023 assessment rolls for the 2021-2022 and 2022-2023 school taxes and the 2022 and 2023 general taxes for the parcel owned by such organization located at 915 North First Street, town of North Hempstead, county of Nassau, otherwise known as Nassau county tax map section 8, block 011, lot 400, lot group 40-41, 43-44, 60-65, 142 and 242 and for the parcel owned by such organization located at 911 North First Street, town of North Hempstead, county of Nassau otherwise known as tax map section 8, block 11, lot 430, lot group 43-44-242. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such assessment rolls.

If satisfied that such organization would otherwise be entitled to such exemption if such organization had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the Nassau county legislature, may make appropriate correction to the subject rolls. If such exemption is granted and such organization, therefore, shall have paid any tax with respect to the subject rolls, the applicable governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel those taxes, fines, penalties, liens or interest remaining unpaid.

§ 2. This act shall take effect immediately.

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

LBD15173-01-4