

STATE OF NEW YORK

11153--A

IN ASSEMBLY

April 28, 2026

Introduced by M. of A. BURROUGHS -- 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 to authorize the Freeport Bible Center to file an application for a retroactive real property tax exemption with the county of Nassau assessor

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 the Freeport Bible Center an application for exemption from real proper-
4 ty taxes pursuant to section 430 of the real property tax law with
5 respect to the 2026 assessment roll, for all applicable taxes for the
6 parcels owned by such not-for-profit corporation located at 50 North
7 Main Street, town of Freeport, county of Nassau, otherwise known as
8 Nassau county tax map district section 55 block 236-1 lot 202, Nassau
9 county tax map district section 55 block 236-01 lot 203, Nassau county
10 tax map district section 55 block 236-1 lot 66, and Nassau county tax
11 map district section 62 block 092-00 lot 00011. If accepted, the appli-
12 cation shall be reviewed as if it had been received on or before the
13 taxable status date established for such assessment rolls.

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

24 § 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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