

# STATE OF NEW YORK

2595

2025-2026 Regular Sessions

## IN ASSEMBLY

January 21, 2025

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

AN ACT in relation to authorizing the county of Nassau assessor to accept an application for a real property tax exemption from The Cathedral of the Incarnation in the Diocese of Long Island

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 Cathedral of the Incarnation in the Diocese of Long Island an appli-  
4 cation for exemption from real property taxes pursuant to section 462 of  
5 the real property tax law for the 2023-2024 assessment roll for all of  
6 the 2023-2024 village taxes, all of the 2023-2024 school taxes, a  
7 portion of the 2023 general taxes and all of the 2024 general taxes for  
8 the parcel conveyed to such organization located at 32 Cathedral Avenue,  
9 town of Hempstead, county of Nassau, otherwise known as Nassau county  
10 parcel ID section 34, block 131, lot 107. If accepted, the application  
11 shall be reviewed as if it had been received on or before the taxable  
12 status date established 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.

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

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