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:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the county of Nassau is hereby authorized to accept from The Cathedral of the Incarnation in the Diocese of Long Island an application for exemption from real property taxes pursuant to section 462 of the real property tax law for the 2023-2024 assessment roll for all of the 2023-2024 village taxes, all of the 2023-2024 school taxes, a portion of the 2023 general taxes and all of the 2024 general taxes for the parcel conveyed to such organization located at 32 Cathedral Avenue, town of Hempstead, county of Nassau, otherwise known as Nassau county parcel ID section 34, block 131, lot 107. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such roll.

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.

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