

STATE OF NEW YORK

4277

2025-2026 Regular Sessions

IN ASSEMBLY

January 31, 2025

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

AN ACT in relation to authorizing the Power House Church 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 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 Power House Church an application for exemption from real property
4 taxes pursuant to section 420-a of the real property tax law with
5 respect to the 2022 assessment roll, 2023 assessment roll and 2024
6 assessment roll, for all applicable taxes for the parcels owned by such
7 not-for-profit corporation located at 734 Woodfield Road, hamlet of
8 West Hempstead, town of Hempstead, county of Nassau, otherwise known as
9 Nassau county tax map district section 35 block 443 lot 427, Nassau
10 county tax map district section 35 block 443 lot 436, and Nassau county
11 tax map district section 35 block 443 lot 437. If accepted, the applica-
12 tion 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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