

# STATE OF NEW YORK

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6167

2025-2026 Regular Sessions

## IN ASSEMBLY

February 26, 2025

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

AN ACT authorizing the Ministerio Sion New York, Inc. to retroactively apply for a real property tax exemption for certain property

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 Ministerio Sion New York, Inc., also known as the Zion International  
4 Ministry New York, Inc., an application for exemption from real property  
5 taxes pursuant to section 420-a and section 462 of the real property tax  
6 law with respect to the 2022-2023 assessment roll for the 2022-2023  
7 school and the 2023 general taxes, for the parcel conveyed to such  
8 organization, with such parcel having an address of 97 New Hyde Park  
9 Road in the hamlet of Franklin Square, town of Hempstead, county of  
10 Nassau, otherwise known as Nassau county parcel ID section 33 block 392  
11 lot 268. If accepted, the application shall be reviewed as if it had  
12 been received on or before the taxable status date established for such  
13 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 of the Nassau County legislature, may grant exemption from all  
18 taxation and make appropriate corrections to the subject rolls. If such  
19 exemption is granted and such organization, therefore, shall have paid  
20 any tax with respect to the subject rolls, the applicable governing body  
21 or tax department may, in its sole discretion, provide for the refund of  
22 those taxes paid and cancel those taxes, fines, penalties, liens, inter-  
23 est or tax liens remaining 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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