

STATE OF NEW YORK

10488

IN SENATE

May 15, 2026

Introduced by Sen. BYNOE -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

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 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 Power House Church an application for exemption from real property
4 taxes pursuant to section 430 of the real property tax law with
5 respect to the 2023 assessment roll and 2024 assessment roll for all
6 applicable taxes for the parcels owned by such not-for-profit corpo-
7 ration located at 734 Woodfield Road, hamlet of West Hempstead, town of
8 Hempstead, county of Nassau, otherwise known as Nassau county tax map
9 district section 35 block 443 lot 427, Nassau county tax map district
10 section 35 block 443 lot 436, and Nassau county tax map district section
11 35 block 443 lot 437. If accepted, the application shall be reviewed
12 as if it had been received on or before the taxable status date estab-
13 lished 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.

LBD08675-03-6