STATE OF NEW YORK

11153

IN ASSEMBLY

April 28, 2026

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

AN ACT to authorize the Freeport Bible Center 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:

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 Freeport Bible Center an application for exemption from real property taxes pursuant to section 430 of the real property tax law with respect to the 2026 assessment roll, for all applicable taxes for the parcels owned by such not-for-profit corporation located at 50 North Main Street, town of Freeport, county of Nassau, otherwise known as Nassau county tax map district section 55 block 236-1 lot 202, Nassau county tax map district section 55 block 236-01 lot 203, and Nassau county tax map district section 55 block 236-1 lot 66. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such assessment rolls.

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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