

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

13 If satisfied that such organization would otherwise be entitled to
14 such exemption if such organization had filed an application for
15 exemption by the appropriate taxable status date, the assessor, upon
16 approval by the Nassau county legislature, may make appropriate
17 correction to the subject rolls. If such exemption is granted and such
18 organization, therefore, shall have paid any tax with respect to the
19 subject rolls, the applicable governing body or tax department may, in
20 its sole discretion, provide for the refund of those taxes paid and
21 cancel those taxes, fines, penalties, liens or interest remaining
22 unpaid.

23 § 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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