

6297--B

Cal. No. 225

I N S E N A T E

January 23, 2012

Introduced by Sen. SKELOS -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- reported favorably from said committee, ordered to first and second report, ordered to a third reading, passed by Senate and delivered to the Assembly, recalled, vote reconsidered, restored to third reading, amended and ordered reprinted, retaining its place in the order of third reading -- again amended and ordered reprinted, retaining its place in the order of third reading

AN ACT to authorize the assessor of the county of Nassau to accept an application for exemption from real property tax from Divya Jyoti Jagrati Sansthan, Inc. for a parcel of land located in the town of Hempstead

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 Divya Jyoti Jagrati Sansthan, Inc. an application for exemption from
4 real property taxes pursuant to section 420-a of the real property tax
5 law with respect to the 2010-2011 assessment roll, with respect to a
6 portion of the 2010-2011 school taxes and a portion of the 2011 general
7 taxes, and for the 2011-2012 assessment roll with respect to the
8 2011-2012 school taxes and the 2012 general taxes, for the parcel
9 located in the town of Hempstead at 2026 Grand Avenue, Baldwin, other-
10 wise known as section 54, block 24, lot 282.

11 If accepted, the application shall be reviewed as if it had been
12 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 beginning with the date of acquisition of the properties by
19 such organization and make appropriate corrections to the subject rolls.
20 If such exemption is granted and such organization therefore shall have

EXPLANATION--Matter in *ITALICS* (underscored) is new; matter in brackets
[] is old law to be omitted.

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1 paid any tax with respect to the subject rolls, the governing body or
2 tax department may, in its sole discretion, provide for the refund of
3 those taxes paid and cancel taxes, fines, penalties, interest or tax
4 liens remaining unpaid.

5 S 2. This act shall take effect immediately.