

STATE OF NEW YORK

9792

IN ASSEMBLY

April 8, 2022

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

AN ACT in relation to authorizing the county of Nassau assessor to accept an application for a real property tax exemption from Gurudwara Shaheedan, Inc.

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 Gurudwara Shaheedan, Inc. an application for exemption from real property
4 taxes pursuant to sections 420-a and 462 of the real property tax law
5 with respect to the 2020-2021 and 2021-2022 assessment rolls for all of
6 the 2020-2021 and 2021-2022 school taxes, a portion of the 2020 general
7 taxes, and all of the 2021 and 2022 general taxes for the parcel owned
8 by such not-for-profit corporation located at 1 Center Lane, town of
9 Hempstead, county of Nassau, otherwise known as Nassau county tax map
10 district section 51 block 111 lot 52. If accepted, the application shall
11 be reviewed as if it had been received on or before the taxable status
12 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.

LBD15235-01-2