S T A T E O F N E W Y O R K

4980--A

2009-2010 Regular Sessions

I N S E N A T E

April 27, 2009

Introduced by Sen. FOLEY -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT in relation to permitting Shavi Uma Ganesh Mandir to file an application for a real property tax exemption

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Notwithstanding the provisions of any other law, the assessor of the town of Islip in the county of Suffolk is hereby authorized to accept from Shavi Uma Ganesh Mandir an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2006-2007 and 2007-2008 assessment rolls, for the parcel located at 91 Commercial Boulevard, Central Islip, section 77.00, block 1.00, lot 10. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such rolls.

If satisfied that Shavi Uma Ganesh Mandir (i) acquired title to the property for which it seeks exemption on July 21, 2003 and (ii) would otherwise be entitled to such exemption if such corporation filed an application for the exemption on or before the appropriate taxable status date, the assessor, upon approval by the town board of the town of Islip, may grant exemption from taxation on such assessment rolls and make the appropriate corrections to the subject rolls. If exemption is granted and such corporation, therefore, shall have paid any tax with respect to the subject rolls, the applicable governing body or tax departments, upon approval by the town board of the town of Islip, in its sole discretion, shall provide for the refund of any taxes, fines and penalties paid and cancel any taxes, fines and penalties remaining unpaid.

S 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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