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

7740

2015-2016 Regular Sessions

I N A S S E M B L Y

May 26, 2015

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

AN ACT to authorize the India Association of Long Island, Inc. to retroactively apply for a real property tax exemption for certain properties in the hamlet of Hicksville, county of Nassau

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 India Association of Long Island, Inc. an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2014-2015 assessment roll with respect to school taxes and the 2015 assessment roll with respect to the general taxes, for the parcel owned by such not-for-profit association which is located at 92 East Old Country Road, hamlet of Hicksville in the town of Oyster Bay, County of Nassau, otherwise known as Nassau county tax map section 12, block 85, lots 56 and 57. If accepted, the application shall be reviewed as if it has been received on or before the taxable status date established for such rolls.

If satisfied that such not-for-profit organization would otherwise be entitled to such exemption if such not-for-profit organization had filed applications or renewal applications for exemptions 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 taxes 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.

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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