

4879--A

2015-2016 Regular Sessions

I N   S E N A T E

April 22, 2015

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Introduced by Sen. MARTINS -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- recommitted to the Committee on Local Government in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT in relation to permitting the Mandala Buddhist Association to file an application for certain real property tax exemptions

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     the Mandala Buddhist Association, an application for exemptions from  
4     real property taxes pursuant to section 420-a of the real property tax  
5     law for part of the 2014-2015 assessment roll with respect to a portion  
6     of the 2014 general tax and 2014-2015 school tax and the 2015-2016  
7     assessment roll with respect to the 2016 general tax and 2015-2016  
8     school tax for the parcel owned by such not-for-profit corporation which  
9     is located at 27 Powells Lane, village of Old Westbury, town of North  
10    Hempstead, county of Nassau, otherwise known as Nassau county tax map  
11    section 17, block 16, lot 40, and 456 Duck Pond Road, village of Locust  
12    Valley, town of Oyster Bay, county of Nassau, otherwise known as Nassau  
13    county tax map section 23, block B, lots 455 and 456. If accepted, the  
14    application shall be reviewed as if they had been received on or before  
15    the taxable status date established for such rolls. If satisfied that  
16    such not-for-profit organization would otherwise be entitled to such  
17    exemptions if such not-for-profit organization had filed an application  
18    for exemptions by the appropriate taxable status dates, the assessor,  
19    upon approval by the Nassau county legislature may make appropriate  
20    correction to the subject rolls. If such exemptions are granted and such  
21    organization, therefore, shall have paid any taxes with respect to the  
22    subject rolls, the applicable governing body or tax department may, in

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

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1 its sole discretion, provide for the refund of those taxes paid and  
2 cancel those taxes, fines, penalties, liens, or interest remaining  
3 unpaid.  
4 S 2. This act shall take effect immediately.