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

7144--C

2015-2016 Regular Sessions

I N A S S E M B L Y

April 27, 2015

Introduced by M. of A. MONTESANO -- read once and referred to the Committee on Real Property Taxation -- recommitted to the Committee on Real Property Taxation in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, 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:

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 Mandala Buddhist Association, an application for exemptions from real property taxes pursuant to section 420-a of the real property tax law for part of the 2013-2014 assessment roll with respect to the 2014 general tax and the 2013-2014 school tax, for part of the 2014-2015 assessment roll with respect to a portion of the 2015 general tax and 2014-2015 school tax and the 2015-2016 assessment roll with respect to the 2016 general tax and 2015-2016 school tax for the parcel owned by such not-for-profit corporation which is located at 27 Powells Lane, village of Old Westbury, town of North Hempstead, county of Nassau, otherwise known as Nassau county tax map section 17, block 16, lot 4, and 456 Duck Pond Road, village of Locust Valley, town of Oyster Bay, county of Nassau, otherwise known as Nassau county tax map section 23, block B, lot 455 and section 23, block B, lot 456. 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 such not-for-profit organization would otherwise be entitled to such exemptions if such not-for-profit organization had filed an application

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

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for exemptions by the appropriate taxable status dates, the assessor, upon approval by the Nassau county legislature may make appropriate correction to the subject rolls. If such exemptions are 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.