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

4879

2015-2016 Regular Sessions

I N S E N A T E

April 22, 2015

Introduced by Sen. MARTINS -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

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 2014-2015 assessment roll with respect to a portion of the 2014 general tax and 2014-2015 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 40, 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. If accepted, the application shall be reviewed as if they 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 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.

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

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