9569--A

IN ASSEMBLY

January 23, 2018

Introduced by M. of A. CURRAN -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT authorizing New York Kali Mandir, Inc. to receive retroactive real property tax exempt status

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, 1 2 the assessor of the county of Nassau is hereby authorized to accept from 3 New York Kali Mandir, Inc. an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for a 4 5 portion of the 2017 general tax year and a portion of the 2016-2017 school tax year, and for all the 2018 general tax year and all of the 6 7 2017-2018 school tax year assessment rolls, for the parcel conveyed to such organization, with such parcel being located at 614 Seaman Avenue, 8 9 in the hamlet of Baldwin, town of Hempstead, county of Nassau, otherwise 10 known as Nassau county parcel ID section 54 block 018 lot 0061. If 11 accepted, the application shall be reviewed as if it had been received 12 on or before the taxable status date established for such roll.

13 If satisfied that such organization would otherwise be entitled to 14 such exemption if such organization had filed an application for 15 exemption by the appropriate taxable status date, the assessor, upon 16 approval by the Nassau county legislature, may make appropriate 17 correction to the subject rolls. If such exemption is granted and such 18 organization, therefore, shall have paid any tax with respect to the 19 subject rolls, the applicable governing body or tax department may, in 20 its sole discretion, provide for the refund of those taxes paid and 21 cancel those taxes, fines, penalties, liens or interest remaining 22 unpaid.

EXPLANATION--Matter in <u>italics</u> (underscored) is new; matter in brackets [-] is old law to be omitted.

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^{23 § 2.} This act shall take effect immediately.