STATE OF NEW YORK

6523

2017-2018 Regular Sessions

IN ASSEMBLY

March 9, 2017

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

AN ACT authorizing the Hindu Welfare Association of New York, 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, the assessor of the county of Nassau is hereby authorized to accept from the Hindu Welfare Association of New York, Inc. an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for part of the 2014 and the full year of the 2015 general assessment rolls, the second half of the 2013-2014 and the full year 2014-2015 school tax year assessment rolls, for the parcel conveyed to such organization, with such parcel being located in the hamlet of Bethpage, 729 South Oyster Bay Road, otherwise known as Nassau county parcel ID section 46 block 370 lots 1A, 1B, 18, and 19. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such roll.

If satisfied that such organization would otherwise be entitled to such exemption if such organization had filed an application for exemption 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 tax 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.

§ 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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