

# STATE OF NEW YORK

9792--B

## IN ASSEMBLY

April 8, 2022

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

AN ACT in relation to authorizing the county of Nassau assessor to accept an application for a real property tax exemption from Gurudwara Shaheedan, Inc.

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 Gurudwara Shaheedan, Inc. an application for exemption from real proper-  
4 ty taxes pursuant to sections 420-a and 462 of the real property tax law  
5 with respect to the 2019-2020 assessment roll for a portion of the 2020  
6 general taxes and the 2020-2021 assessment roll for all of the 2020-2021  
7 school taxes and all of the 2021 general taxes for the parcel owned by  
8 such not-for-profit corporation located at 1 Center Lane, town of Hemp-  
9 stead, county of Nassau, otherwise known as Nassau county tax map  
10 district section 51 block 111 lot 52. If accepted, the application shall  
11 be reviewed as if it had been received on or before the taxable status  
12 date established for such assessment rolls.

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.

23 § 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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