STATE OF NEW YORK

6579

2021-2022 Regular Sessions

IN SENATE

May 6, 2021

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

AN ACT to authorize Divya Jyoti Jagrati Kendra to file an application for exemption from real property taxes

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 Divya Jyoti Jagrati Kendra, a not-for-profit organization, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law, with respect to part of the 2018-2019 school tax year, the 2019-2020 school tax year, the 2020-2021 school tax year and the 2019 general tax year, the 2020 general tax year and the 2021 general tax year, for the parcel owned by such not-for-profit organization, with such parcel being located at 327 Jericho Turnpike, in the village of Old Westbury, county of Nassau, otherwise known as Section 17, Block 16, Lot 8. 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 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 grant exemption from all taxation and make appropriate corrections to the subject rolls. If such exemption is granted and such not-for-profit 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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