STATE OF NEW YORK

8752

IN SENATE

April 11, 2022

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

AN ACT in relation to authorizing Gurudwara Shaheedan, Inc. to file with the county of Nassau assessor 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 Nassau county assessor is hereby authorized to accept from Gurudwara Shaheedan, Inc., an application for exemption from real property taxes pursuant to sections 420-a and 462 of the real property tax law with respect to the 2021-2022 assessment roll for all the 2021-2022 school taxes and all the 2022 general taxes for the parcel owned by such not-for-profit corporation located at 18 West Nicholai Street, town of Oyster Bay, County of Nassau, otherwise known as Nassau County tax map district section 11, block 308, lot 27. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such assessment rolls.

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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