

# STATE OF NEW YORK

2200

2023-2024 Regular Sessions

## IN SENATE

January 19, 2023

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

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:

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 New York Kali Mandir, Inc. an application for exemption from real prop-  
4 erty taxes pursuant to section 420-a of the real property tax law with  
5 respect to the 2020-2021 assessment roll, for a portion of the 2020  
6 general tax year, a portion of the 2020-2021 school tax year, and for  
7 all the 2021 general tax year for the parcel conveyed to such organiza-  
8 tion, with such parcel being located at 600 Seaman Avenue, in the hamlet  
9 of Baldwin, town of Hempstead, county of Nassau, otherwise known as  
10 Nassau county parcel ID section 54 block 018 lot 0055. If accepted, the  
11 application shall be reviewed as if it had been received on or before  
12 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.

23 § 2. This act shall take effect immediately.

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

LBD06640-01-3