IN SENATE

April 20, 2012

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

AN ACT to authorize Muslims on Long Island, Inc. to retroactively apply for real property tax exemptions for certain properties in Bethpage, town of Oyster Bay, county of Nassau

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 Muslims on Long Island, Inc. applications or renewal applications for exemptions from real property taxes pursuant to section 420-a of the real property tax law for part of the 2010-2011 assessment roll, and the 2011-2012 assessment roll, for the parcel owned by such not-for-profit corporation which is located at 300 Central Avenue, Bethpage, in the town of Oyster Bay, county of Nassau, otherwise known as Nassau county section 46, block 112, lot 9. If accepted, the applications or renewal applications shall be reviewed as if they had been received on or before the taxable status date established for such roll.

If satisfied that such not-for-profit organization would otherwise be entitled to such exemptions if such not-for-profit organization had filed applications or renewal applications for exemptions by the appropriate taxable status date, the assessor, upon approval by the Oyster Bay town board, may make appropriate correction to the subject roll. If such exemptions are granted and such organization, therefore, shall have paid any taxes with respect to the subject roll, 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.

S 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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