S T A T E O F N E W Y O R K

7973

2013-2014 Regular Sessions

I N A S S E M B L Y

June 12, 2013

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

AN ACT to authorize the Islamic Center of the South Shore, Inc. to apply for exemption from real property taxes pursuant to section 420-a of the real property tax law

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 the Islamic Center of the South Shore, Inc. (also known as Hamza Masjid) an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2010/2011 assessment roll, with regard to the 2010-2011 school tax and the 2011 general tax for the parcel owned by such not-for-profit which is located at 878 Goldner Court, Valley Stream, county of Nassau, otherwise known as Nassau county tax map, section 37, block 503, lot 118. 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 not-for-profit organization had acquired the property and filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the Nassau county legislature may make appropriate corrections to the subject roll. If such exemption is granted and such organization, therefore, shall have paid any tax 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.

LBD10153-03-3