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

10618

I N A S S E M B L Y

June 8, 2016

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Lavine) -- read once and referred to the Committee on Real Property Taxation

AN ACT in relation to permitting the Islamic Center of Long Island to file 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 the provisions of any other law, the assessor of the county of Nassau is hereby authorized to accept from the Islamic Center of Long Island, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2013-2014, 2014-2015 and 2015-2016 assessment rolls with respect to a portion of the 2014, 2015 and 2016 general tax and the 2013-2014, 2014-2015 and 2015-2016 school tax for the parcel owned by such not-for-profit corporation which is located at 14 Talbot Drive, village of Westbury, town of North Hempstead, county of Nassau, otherwise known as Nassau county tax map section 11, block 376, lot 16. 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 exemptions if such not-for-profit organization had filed an application for exemption by the appropriate taxable status dates, the assessor, upon approval by the Nassau county legislature may make appropriate correction to the subject rolls. If such exemptions are granted and such organization, therefore, shall have paid any taxes 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.

S 2. This act shall take effect immediately.

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

LBD15775-01-6