STATE OF NEW YORK

8832

IN SENATE

May 23, 2018

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

AN ACT authorizing the Jaam'e Masjid Bellmore LI 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:

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 Jaam'e Masjid Bellmore LI Inc. an application for exemption from real property taxes pursuant to section 420-a of the real property tax law with respect to the 2015-2016 assessment roll for a portion of the 2016 general taxes and with respect to the 2016-2017 assessment roll for the 2016-2017 school taxes and the 2017 general taxes for the parcel conveyed to such organization located at 1445 Newbridge Road, hamlet of Bellmore, in the county of Nassau, otherwise known as Nassau county parcel ID section 56 block 210 lot 231.

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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