STATE OF NEW YORK

4758--A

Cal. No. 936

2019-2020 Regular Sessions

IN SENATE

March 22, 2019

Introduced by Sen. BROOKS -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- reported favorably from said committee, ordered to first and second report, amended on second report, ordered to a third reading, and to be reprinted as amended, retaining its place in the order of third reading

AN ACT in relation to authorizing the Town of Babylon to be able to grant Ahmadiyya Movement In Islam, Inc. of Amityville a property tax exemption

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 Town of Babylon, County of Suffolk, is hereby authorized to accept from Ahmadiyya Movement In Islam, Inc., a not-for-profit corporation, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law with respect to the 2018-2019 assessment rolls, for the parcel owned by such not-for-profit corporation which is located at 64 Union Avenue, Amityville, Town of Babylon, County of Suffolk, otherwise known as Suffolk county tax map district 0101, section 005.00, block 03.00, lot 019.000. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such assessment rolls.

If satisfied that such corporation would otherwise be entitled to such exemption if such not-for-profit corporation has filed an application for exemption by the appropriate taxable status date, the assessor, upon approval of the Town of Babylon board, may grant exemption from taxation on such assessment rolls and make the appropriate corrections of the subject rolls. If exemptions are granted and such corporation, therefore, shall have paid any tax with respect to the subject rolls, the applicable governing body or tax departments, in their sole discretion, shall provide for the refund of the taxes paid, along with any fines or penalties paid, and cancel taxes 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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