STATE OF NEW YORK

7231

2021-2022 Regular Sessions

IN ASSEMBLY

April 29, 2021

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

AN ACT in relation to authorizing the assessor of the town of Brookhaven to accept an application for exemption from real property taxes from Al-Muneer Foundation, Inc.

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 Brookhaven is hereby authorized to accept from Al-Muneer Foundation, Inc., a not-for-profit religious organization, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2018-2019, 2019-2020, and 2020-2021 assessment rolls for the parcels owned by such organization located in the town of Brookhaven, located at 72 Neighborhood Road in Mastic Beach, also known as district 0200, section 979.10, block 09.00, lot 017.000; 76 Neighborhood Road in Mastic Beach, also known as district 0200, section 979.00, block 20.00, lot 064.000; and Birch Road in Mastic Beach, also known as district 0200, section 979.00, block 20.00, lot 057.000.

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 religious organization would otherwise be entitled to such exemption if the organization had filed an application for such exemption by the appropriate taxable status date, the assessor of the town of Brookhaven, upon approval by the town of Brookhaven town board, may grant an exemption from taxation with respect to the subject rolls and make appropriate correction to the subject rolls. If the exemption is granted and such not-for-profit religious organization shall have paid any tax with regard to the subject rolls, the town of Brookhaven town board may, in its sole discretion, provide for the refund of those taxes paid and cancel 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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