STATE OF NEW YORK

5802

2023-2024 Regular Sessions

IN ASSEMBLY

March 23, 2023

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

AN ACT in relation to authorizing the county of Nassau assessor to accept an application for a real property tax exemption from 786 Muhammadi Masjid, 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 county of Nassau is hereby authorized to accept from 786 Muhammadi Masjid, Inc. an application for exemption from real property taxes pursuant to sections 420-a and 462 of the real property tax law with respect to the 2019-2020 assessment roll for a portion of the 2020 general taxes and the 2021-2022 and 2022-2023 assessment rolls for a portion of the 2021-2022 and 2022-2023 school taxes and all of the 2022 and 2023 general taxes for the parcel owned by such not-for-profit corporation located at 704 Doblin Street, hamlet of Elmont, town of Hempstead, county of Nassau, otherwise known as Nassau county tax map district section 37 block 653 lot 23. 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 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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