

# STATE OF NEW YORK

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5802--A

2023-2024 Regular Sessions

## IN ASSEMBLY

March 23, 2023

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Introduced by M. of A. SOLAGES -- read once and referred to the Committee on Real Property Taxation -- recommitted to the Committee on Real Property Taxation in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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:

1 Section 1. Notwithstanding any other provision of law to the contrary,  
2 the assessor of the county of Nassau is hereby authorized to accept from  
3 786 Muhammadi Masjid, Inc. an application for exemption from real prop-  
4 erty taxes pursuant to section 420-a of the real property tax law with  
5 respect to the assessment roll for the 2022-2023 school taxes, and the  
6 2022 and 2023 general taxes for the parcel owned by such not-for-profit  
7 corporation located at 704 Doblin Street, hamlet of Elmont, town of  
8 Hempstead, county of Nassau, otherwise known as Nassau county tax map  
9 district section 37 block 653 lot 23. If accepted, the application shall  
10 be reviewed as if it had been received on or before the taxable status  
11 date established for such assessment rolls.

12 If satisfied that such organization would otherwise be entitled to  
13 such exemption if such organization had filed an application for  
14 exemption by the appropriate taxable status date, the assessor, upon  
15 approval by the Nassau county legislature, may make appropriate  
16 correction to the subject rolls. If such exemption is granted and such  
17 organization, therefore, shall have paid any tax with respect to the  
18 subject rolls, the applicable governing body or tax department may, in  
19 its sole discretion, provide for the refund of those taxes paid and  
20 cancel those taxes, fines, penalties, liens or interest remaining  
21 unpaid.

22 § 2. This act shall take effect immediately.

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

LBD10197-03-3