

STATE OF NEW YORK

10061

IN ASSEMBLY

April 29, 2022

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

AN ACT authorizing the Congregation Beis Medrash of Lawrence 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:

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 Congregation Beis Medrash of Lawrence, an application for exemption from
4 real property taxes pursuant to section 420-a of the real property tax
5 law with respect to the 2018-2019 and 2019-2020 assessment rolls for a
6 portion of the 2019 general taxes and all of the 2020 general taxes, and
7 a portion of the 2018-2019 school taxes and all of 2019-2020 school
8 taxes for the parcel conveyed to such organization, with such parcel
9 being located at 15 Martin Lane, in the village of Lawrence, otherwise
10 known as Nassau county tax map section 40, block 199, lot 3. If
11 accepted, the application shall be reviewed as if it had been received
12 on or before the taxable status dates established for such rolls.
13 If satisfied that such organization would otherwise be entitled to
14 such exemption if such organization had acquired the subject property
15 and filed an application for exemption by the appropriate taxable status
16 date, the assessor, upon approval by the town board, may grant exemption
17 from all taxation and make appropriate corrections to the subject rolls.
18 If such exemption is granted and such organization therefore shall have
19 paid any tax with respect to the subject rolls, the governing body or
20 tax department may, in its sole discretion, provide for the refund of
21 those taxes paid and cancel any taxes, fines, penalties, interest or tax
22 liens remaining unpaid.
23 § 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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