

STATE OF NEW YORK

10419

IN ASSEMBLY

May 16, 2022

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Griffin) --
read once and referred to the Committee on Real Property Taxation

AN ACT authorizing the Bais Torah U'tefillah to receive retroactive real
property tax exempt status

The People of the State of New York, represented in Senate and Assem-
bly, 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 Bais Torah U'tefillah, an application for exemption from real property
4 taxes pursuant to section 420-a of the real property tax law with
5 respect to a portion of the 2020-2021 school taxes and all of the 2021
6 general taxes for the parcel conveyed to such organization, with such
7 parcel being located at 401 Hempstead Avenue, in the hamlet of West
8 Hempstead, in the town of Hempstead, otherwise known as Nassau county
9 tax map section 35, block 340, lot 5. If accepted, the application
10 shall be reviewed as if it had been received on or before the taxable
11 status dates established for such rolls.

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

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