STATE OF NEW YORK

6698--A

2023-2024 Regular Sessions

IN SENATE

May 5, 2023

Introduced by Sen. CANZONERI-FITZPATRICK -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT authorizing the Bais Tefila of Inwood 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:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the county of Nassau is hereby authorized to accept from Bais Tefila of Inwood, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law with respect to the 2019-2020 assessment roll for all of the 2020 general taxes, and a portion of the 2019-2020 school taxes for the parcel conveyed to such organization, with such parcel being located at 259 Doughty Blvd, in the town of Hempstead, otherwise known as Nassau county tax map section 40, block 163, lot 216. If accepted, the application shall be reviewed as if it had been received on or before the taxable status dates established for such rolls.

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