

10319

I N A S S E M B L Y

May 20, 2016

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

AN ACT to authorize Congregation Beth-El Sephardic Center to retroactively apply for a real property tax exemption for certain property in the neighborhood of Fresh Meadows, county of Queens

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 Queens is hereby authorized to accept from
3 Congregation Beth-El Sephardic Center, an application for exemption from
4 real property taxes pursuant to section 420-a of the real property tax
5 law for the 2015 assessment roll, and for the 2014-2015 school taxes for
6 the parcel owned by such not-for-profit entity which is located at 180-
7 01 Union Turnpike, in the neighborhood of Fresh Meadows, county of
8 Queens. If accepted, the application shall be reviewed as if it had
9 been received on or before the taxable status date established for such
10 rolls.

11 If satisfied that such not-for-profit organization would otherwise be
12 entitled to such exemption if such not-for-profit organization had filed
13 an application for exemption by the appropriate taxable status date, the
14 assessor, upon approval by the New York city council, may make appropriate
15 correction to the subject rolls. If such exemption is granted and
16 such organization, therefore, shall have paid any tax with respect to
17 the subject rolls, the applicable governing body or tax department may,
18 in its sole discretion, provide for the refund of those taxes paid and
19 cancel those taxes, fines, penalties, liens, or interest remaining
20 unpaid.

21 S 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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