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## IN ASSEMBLY

May 25, 2016

Introduced by M. of A. LUPINACCI -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee

AN ACT authorizing the Congregation Lubavitch-Chabad House of Huntington Township, Inc. 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 town of Huntington is hereby authorized to accept from the Congregation Lubavitch-Chabad House of Huntington Township, Inc. an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2013-2014 and 2014-2015 assessment rolls for the parcel conveyed to such organization, with such parcel being located in the hamlet of Melville, 498 Sweet Hollow Road, otherwise known as Suffolk County Tax Map Number 0400.25600.0 100.01 2000.0000. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such roll.

If satisfied that such organization would otherwise be entitled to such exemption if such organization had filed an application for exemption by the appropriate taxable status dates, the assessor of the town of Huntington upon approval by the governing body or the tax department, may grant exemption from all taxation beginning on the date of the conveyance of such parcel to such organization on the effective date of this act and cancel taxes, fines, penalties, and interest paid by such organization, and make appropriate correction of the subject rolls.

S 2. This act shall take effect immediately.

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

LBD13400-08-6