S T A T E   O F   N E W   Y O R K

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7941--A

I N   S E N A T E

May 26, 2016
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Introduced  by  Sen.  COMRIE -- 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 to authorize Congregation Beth-El Sephardic  Center  to  retroac-
  tively 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 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 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  and
14  if  title  to  the  property  had  been transferred prior to the taxable
15  dates, the assessor, upon approval by the New  York  city  council,  may
16  make  appropriate  correction to the subject rolls. If such exemption is
17  granted and such organization, therefore, shall have paid any  tax  with
18  respect  to  the  subject  rolls,  the  applicable governing body or tax
19  department may, in its sole discretion, provide for the refund of  those
20  taxes  paid and cancel those taxes, fines, penalties, liens, or interest
21  remaining unpaid.
22    S 2. This act shall take effect immediately.