STATE OF NEW YORK

2398--B

Cal. No. 454

2017-2018 Regular Sessions

IN SENATE

January 13, 2017

Introduced by Sen. COMRIE -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- reported favorably from said committee, ordered to first and second report, ordered to a third reading, amended and ordered reprinted, retaining its place in the order of third reading -- again amended and ordered reprinted, retaining its place in the order of third reading

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:

Section 1. Notwithstanding any other provision of this chapter or any other law to the contrary, real property designated on the tax map of the city of New York as Block 7195 Lot 46 in the borough of Queens, may be eligible for exemption from real property taxes pursuant to section 420-a of the real property tax law for tax years 2014-2015 and 2015-2016, even though the real property was not owned in fee title by Congregation Beth-El Sephardic Center, based upon a showing that the real property was purchased and held on behalf of Congregation Beth-El Sephardic Center for these tax years, and the property has been used exclusively by such organization for carrying out religious purposes and is currently being used for such purposes. If satisfied that the real property meets the criteria above and such not-for-profit organization would otherwise be entitled to such exemption, the assessor shall grant an exemption for the above-referenced tax years and the city of New York may cancel and annul any unpaid real property taxes that accrued on such property for the tax years when the property was held for the benefit of Congregation Beth-El Sephardic Center and prior to the date that fee title to the property was acquired by Congregation Beth-El Sephardic Center, together with any interest accruing on such unpaid real property taxes.

§ 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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