

# STATE OF NEW YORK

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2398--B

Cal. No. 454

2017-2018 Regular Sessions

## IN SENATE

January 13, 2017

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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 -- 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:

1     Section 1. Notwithstanding any other provision of this chapter or any  
2     other law to the contrary, real property designated on the tax map of  
3     the city of New York as Block 7195 Lot 46 in the borough of Queens, may  
4     be eligible for exemption from real property taxes pursuant to section  
5     420-a of the real property tax law for tax years 2014-2015 and  
6     2015-2016, even though the real property was not owned in fee title by  
7     Congregation Beth-El Sephardic Center, based upon a showing that the  
8     real property was purchased and held on behalf of Congregation Beth-El  
9     Sephardic Center for these tax years, and the property has been used  
10    exclusively by such organization for carrying out religious purposes and  
11    is currently being used for such purposes. If satisfied that the real  
12    property meets the criteria above and such not-for-profit organization  
13    would otherwise be entitled to such exemption, the assessor shall grant  
14    an exemption for the above-referenced tax years and the city of New York  
15    may cancel and annul any unpaid real property taxes that accrued on such  
16    property for the tax years when the property was held for the benefit of  
17    Congregation Beth-El Sephardic Center and prior to the date that fee  
18    title to the property was acquired by Congregation Beth-El Sephardic  
19    Center, together with any interest accruing on such unpaid real property  
20    taxes.

21    § 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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