STATE OF NEW YORK

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5543--A

2017-2018 Regular Sessions

IN ASSEMBLY

February 10, 2017
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Introduced by M. of A. WEPRIN -- read once and referred to the Committee
    on Real Property Taxation -- 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 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 2007-2008 through
 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.

                                                              LBD00394-02-7