STATE OF NEW YORK

2398

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

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 law to the contrary, the assessor of the county of Queens is hereby authorized to accept from Congregation Beth-El Sephardic Center, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2015 assessment roll, and for the 2014-2015 school taxes for the parcel owned by such not-for-profit entity which is located at 180-01 Union Turnpike, in the neighborhood of Fresh Meadows, county of Queens. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such rolls.

If satisfied that such not-for-profit organization would otherwise be entitled to such exemption if such not-for-profit organization had filed an application for exemption by the appropriate taxable status date and if title to the property had been transferred prior to the taxable dates, the assessor, upon approval by the New York city council, may make appropriate correction to the subject rolls. If such exemption is granted and such organization, therefore, shall have paid any tax with respect to the subject rolls, the applicable governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel those taxes, fines, penalties, liens, or interest remaining unpaid.

§ 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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