STATE OF NEW YORK

4670

2019-2020 Regular Sessions

IN SENATE

March 20, 2019

Introduced by Sen. KAPLAN -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT in relation to authorizing the assessor of the county of Nassau, to accept from Lubavitch of Old Westbury, an application for exemption from real property taxes

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 Nassau is hereby authorized to accept from Lubavitch of Old Westbury, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law, with respect to the 2017-2018 and 2018-2019 assessment rolls, for the 2018 general tax year, the 2019 general tax year, and the 2018-2019 school tax year, for the parcel conveyed to such organization, with such parcel being located at 165 Bacon Road, in the village of Old Westbury, county of Nassau, otherwise known as Nassau county parcel ID section 19 block E lot 91. 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 organization would otherwise be entitled to such exemption if such organization had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the Nassau county legislature, 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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