STATE OF NEW YORK

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4670

2019-2020 Regular Sessions

IN SENATE

March 20, 2019
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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 Assem-
   bly, do enact as follows:

 1   Section 1. Notwithstanding any other provision of law to the contrary,
 2 the assessor of the county of Nassau is hereby authorized to accept from
 3 Lubavitch of Old Westbury, an application for exemption from real prop-
 4 erty taxes pursuant to section 420-a of the real property tax law, with
 5 respect to the 2017-2018 and 2018-2019 assessment rolls, for the 2018
 6 general tax year, the 2019 general tax year, and the 2018-2019 school
 7 tax year, for the parcel conveyed to such organization, with such parcel
 8 being located at 165 Bacon Road, in the village of Old Westbury, county
 9 of Nassau, otherwise known as Nassau county parcel ID section 19 block E
10 lot 91. If accepted, the application shall be reviewed as if it had been
11 received on or before the taxable status date established for such
12 rolls.
13   If satisfied that such organization would otherwise be entitled to
14 such exemption if such organization had filed an application for
15 exemption by the appropriate taxable status date, the assessor, upon
16 approval by the Nassau county legislature, may make appropriate
17 correction to the subject rolls. If such exemption is granted and such
18 organization, therefore, shall have paid any tax with respect to the
19 subject rolls, the applicable governing body or tax department may, in
20 its sole discretion, provide for the refund of those taxes paid and
21 cancel those taxes, fines, penalties, liens or interest remaining
22 unpaid.
23   § 2. This act shall take effect immediately.