

# STATE OF NEW YORK

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10589

## IN ASSEMBLY

June 5, 2020

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Introduced by COMMITTEE ON RULES -- (at request of M. of A. M. L. Miller) -- read once and referred to the Committee on Real Property Taxation

AN ACT to authorize the assessor of the city of Long Beach in the county of Nassau to accept a retroactive application for exemption from real property taxes from the Temple Beth El of Long Beach

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 law to the contrary,  
2 the assessor of the city of Long Beach is hereby authorized to accept  
3 from Temple Beth El of Long Beach an application for exemption from real  
4 property taxes pursuant to section 420-a of the real property tax law  
5 for the 2019/2020 assessment roll for two parcels located in the city of  
6 Long Beach located at 270 Lindell Blvd, city of Long Beach, county of  
7 Nassau, otherwise known as Nassau county parcel ID section 59 block 25  
8 and lot 1, and at 570 West Walnut Street, city of Long Beach, county of  
9 Nassau, otherwise known as Nassau county parcel ID section 59 block 25  
10 and lot 11. If accepted, the application shall be reviewed as if it had  
11 been received on or before the taxable status dates 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 Long Beach city council, may make appropriate correction  
17 to the subject rolls. If such exemption is granted and such organiza-  
18 tion, therefore, shall have paid any tax with respect to the subject  
19 rolls, the applicable governing body or tax department may, in its sole  
20 discretion, provide for the refund of those taxes paid and cancel those  
21 taxes, fines, penalties, liens or interest remaining unpaid.

22 § 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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