STATE OF NEW YORK

4021

2021-2022 Regular Sessions

IN ASSEMBLY

February 1, 2021

Introduced by M. of A. M. MILLER -- read once and referred to the Committee on Real Property Taxation

AN ACT authorizing the assessor of the city of Long Beach, county of Nassau, to accept from New Beth El, Inc. 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 city of Long Beach, county of Nassau, is hereby authorized to accept from New Beth El, Inc., an application for an exemption from real property taxes pursuant to section 420-a of the real property tax law, with respect to the 2019-2020 assessment roll, for the parcel owned by such organization, with such parcel being located at 70 West Beech Street, city of Long Beach, county of Nassau, parcel ID 59-25-11. 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 city council of Long Beach, county of Nassau, may make appropriate correction to the subject roll. 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, at 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.

LBD08672-01-1