

STATE OF NEW YORK

7754

IN SENATE

January 10, 2022

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

AN ACT authorizing the Bais Tefila of Inwood to receive retroactive real property tax exempt status

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 county of Nassau is hereby authorized to accept from
3 Bais Tefila of Inwood, an application for exemption from real property
4 taxes pursuant to section 420-a of the real property tax law with
5 respect to the 2018-2019 and 2019-2020 assessment roll for a portion of
6 the 2019 general taxes and all of the 2020 general taxes, and a portion
7 of the 2018-2019 school taxes and all of the 2019-2020 school taxes for
8 the parcel conveyed to such organization, with such parcel being located
9 at 259 Doughty Blvd, in the town of Hempstead, otherwise known as Nassau
10 county tax map section 40, block 163, lot 216. If accepted, the appli-
11 cation shall be reviewed as if it had been received on or before the
12 taxable status dates established for such rolls.
13 If satisfied that such organization would otherwise be entitled to
14 such exemption if such organization had acquired the subject property
15 and filed an application for exemption by the appropriate taxable status
16 date, the assessor, upon approval by the town board, may grant exemption
17 from all taxation and make appropriate corrections to the subject rolls.
18 If such exemption is granted and such organization therefore shall have
19 paid any tax with respect to the subject roll, the governing body or tax
20 department may, in its sole discretion, provide for the refund of those
21 taxes paid and cancel any taxes, fines, penalties, interest or tax liens
22 remaining unpaid.
23 § 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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