

# STATE OF NEW YORK

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7755--A

## IN SENATE

January 10, 2022

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Introduced by Sen. KAMINSKY -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT authorizing the Congregation Beis Medrash of Lawrence 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 Congregation Beis Medrash of Lawrence, an application for exemption from  
4 real property taxes pursuant to section 420-a of the real property tax  
5 law with respect to the 2019-2020 assessment rolls for a portion of the  
6 2019 general taxes and all of the 2020 general taxes, and all of  
7 2019-2020 school taxes for the parcel conveyed to such organization,  
8 with such parcel being located at 15 Martin Lane, in the village of  
9 Lawrence, otherwise known as Nassau county tax map section 40, block  
10 199, lot 3. 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 acquired the subject property  
15 and filed an application for exemption by the appropriate taxable status  
16 date, the assessor, upon approval by the Nassau county legislature, may  
17 grant exemption from all taxation and make appropriate corrections to  
18 the subject rolls. If such exemption is granted and such organization  
19 therefore shall have paid any tax with respect to the subject rolls, the  
20 governing body or tax department may, in its sole discretion, provide  
21 for the refund of those taxes paid and cancel any taxes, fines, penal-  
22 ties, interest or tax liens 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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