

# STATE OF NEW YORK

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2753

2023-2024 Regular Sessions

## IN ASSEMBLY

January 27, 2023

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Introduced by M. of A. E. BROWN -- read once and referred to the Committee on Ways and Means

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 2019-2020 assessment roll for a portion of the 2019  
6 general taxes and all of the 2020 general taxes, and all of the  
7 2019-2020 school taxes for the parcel conveyed to such organization,  
8 with such parcel being located at 259 Doughty Blvd, in the town of Hemp-  
9 stead, otherwise known as Nassau county tax map section 40, block 163,  
10 lot 216. 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 roll, 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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