STATE OF NEW YORK

7040

2023-2024 Regular Sessions

IN ASSEMBLY

May 10, 2023

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

AN ACT authorizing Chabad of Oceanside to receive a retroactive 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 county of Nassau is hereby authorized to accept from Chabad of Oceanside an application for exemption from real property taxes pursuant to section 420-a of the real property tax law with respect to the 2020-2021 assessment roll for a portion of the 2020-2021 school taxes and all of the 2020 general taxes for the parcel conveyed to such organization located at 3700 Oceanside Road, in the hamlet of Oceanside, town of Hempstead, county of Nassau, otherwise known as Nassau county parcel ID section 60 block 90 lot 27. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such roll.

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 Nassau county legislature, may make appropriate correction to the subject rolls. 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, in 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.

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