

# STATE OF NEW YORK

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5019

2023-2024 Regular Sessions

## IN SENATE

February 21, 2023

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

AN ACT authorizing the county of Nassau assessor to accept an application for a real property tax exemption from Lubavitch of Old Westbury

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     Lubavitch of Old Westbury an application for exemption from real property  
4     taxes pursuant to section 420-a and 462 of the real property tax law  
5     with respect to the 2021-2022 and 2022-2023 assessment rolls for all of  
6     the 2021-2022 and 2022-2023 school taxes and all of the 2022 and 2023  
7     general taxes for the parcel owned by such organization located at 153  
8     Bacon Road, town of Old Westbury, county of Nassau, otherwise known as  
9     Nassau county tax map section 19, block E, lot 2000. If accepted, the  
10    application shall be reviewed as if it had been received on or before  
11    the taxable status date established for such assessment roll.  
12    If satisfied that such organization would otherwise be entitled to  
13    such exemption if such organization had filed an application for  
14    exemption by the appropriate taxable status date, the assessor, upon  
15    approval by the Nassau county legislature, may make appropriate  
16    correction to the subject roll. If such exemption is granted and such  
17    organization, therefore, shall have paid any tax with respect to the  
18    subject roll, the applicable governing body or tax department may, in  
19    its sole discretion, provide for the refund of those taxes paid and  
20    cancel those taxes, fines, penalties, liens or interest remaining  
21    unpaid.  
22    § 2. This act shall take effect immediately.

EXPLANATION--Matter in italics (underscored) is new; matter in brackets  
[-] is old law to be omitted.

LBD09138-01-3