STATE OF NEW YORK

5019--B

2023-2024 Regular Sessions

IN SENATE

February 21, 2023

Introduced by Sen. MARTINS -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- recommitted to the Committee on Local Government in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the county of Nassau is hereby authorized to accept from Lubavitch of Old Westbury an application for exemption from real property taxes pursuant to section 462 of the real property tax law with respect to the 2022-2023 assessment roll for all of the 2022-2023 school taxes and all of the 2023 general taxes for the parcel owned by such organization located at 153 Bacon Road, town of Old Westbury, county of Nassau, otherwise known as Nassau county tax map section 19, block E, lot 2000. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such assessment 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 roll. If such exemption is granted and such organization, therefore, shall have paid any tax with respect to the subject roll, 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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