

STATE OF NEW YORK

2725

2023-2024 Regular Sessions

IN ASSEMBLY

January 27, 2023

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

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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