

STATE OF NEW YORK

5265

2023-2024 Regular Sessions

IN ASSEMBLY

March 7, 2023

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

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.

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