

# STATE OF NEW YORK

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5298

2023-2024 Regular Sessions

## IN ASSEMBLY

March 7, 2023

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

AN ACT authorizing the World Restoration Center, Inc. to receive retro-active 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     World Restoration Center, Inc. an application for exemption from real  
4     property taxes pursuant to section 420-a of the real property tax law  
5     with respect to the 2022-2023 assessment rolls for the 2023 general  
6     taxes, for the parcel conveyed to such organization, with such parcel  
7     being located at 327 Cross Street, in the village of Westbury, otherwise  
8     known as Nassau county tax map section 10, block L, lot 00280. If  
9     accepted, the application shall be reviewed as if it had been received  
10    on or before the taxable status dates established for such rolls.  
11    If satisfied that such organization would otherwise be entitled to  
12    such exemption if such organization had acquired the subject property  
13    and filed an application for exemption by the appropriate taxable status  
14    date, the assessor, upon approval by the Nassau county legislature, may  
15    grant exemption from all taxation and make appropriate corrections to  
16    the subject rolls. If such exemption is granted and such organization  
17    therefore shall have paid any tax with respect to the subject rolls, the  
18    governing body or tax department may, in its sole discretion, provide  
19    for the refund of those taxes paid and cancel any taxes, fines, penal-  
20    ties, interest or tax liens remaining unpaid.  
21    § 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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