STATE OF NEW YORK

2233

2023-2024 Regular Sessions

IN SENATE

January 19, 2023

Introduced by Sen. THOMAS -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend a chapter of the laws of 2022 authorizing the Bais Torah U'tefillah to receive retroactive real property tax exempt status, as proposed in legislative bills numbers S. 9196 and A. 10419, in relation to making technical corrections thereto

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section 1 of a chapter of the laws of 2022 authorizing the Bais Torah U'tefillah to receive retroactive real property tax exempt status, as proposed in legislative bills numbers S. 9196 and A. 10419, is amended to read 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 Bais Torah U'tefillah, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law with respect to a portion of the 2020-2021 school taxes and all of the 2021 general taxes for the parcel conveyed to such organization, with such parcel being located at 401 Hempstead Avenue, in the hamlet of West Hempstead, in the town of Hempstead, otherwise known as Nassau county tax map section 35, block 340, lot 5. If accepted, the application shall be reviewed as if it had been received on or before the taxable status dates established for such rolls.

If satisfied that such organization would otherwise be entitled to such exemption if such organization had acquired the subject property and filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the [~~town board~~] **Nassau county legislature**, may grant exemption from all taxation and make appropriate corrections to the subject rolls. If such exemption is granted and such organization therefore shall have paid any tax with respect to the subject roll, the governing body or tax department may, in its sole

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

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discretion, provide for the refund of those taxes paid and cancel any taxes, fines, penalties, interest or tax liens remaining unpaid.

§ 2. This act shall take effect on the same date and in the same manner as a chapter of the laws of 2022 authorizing the Bais Torah U'tefillah to receive retroactive real property tax exempt status, as proposed in legislative bills numbers S. 9196 and A. 10419, takes effect.