

# STATE OF NEW YORK

4007--A

2025-2026 Regular Sessions

## IN ASSEMBLY

January 30, 2025

Introduced by M. of A. E. BROWN -- read once and referred to the Committee on Real Property Taxation -- recommitted to the Committee on Real Property Taxation in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT authorizing the Congregation Khal Mevakshei Hashem, Inc. 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 Khal Mevakshei Hashem, Inc., an application for exemption  
4 from real property taxes pursuant to section 430 of the real property  
5 tax law with respect to the 2024 assessment roll, and all of 2023-2024  
6 school taxes for the parcel conveyed to such organization, with such  
7 parcel being located at 137 Lawrence Avenue, in the village of Lawrence,  
8 otherwise known as Nassau county tax map section 40, block 90, lot 14.  
9 If accepted, the application shall be reviewed as if it had been  
10 received on or before the taxable status dates established for such  
11 rolls.

12 If satisfied that such organization would otherwise be entitled to  
13 such exemption if such organization had acquired the subject property  
14 and filed an application for exemption by the appropriate taxable status  
15 date, the assessor, upon approval by the Nassau county legislature, may  
16 grant exemption from all taxation and make appropriate corrections to  
17 the subject rolls. If such exemption is granted and such organization  
18 therefore shall have paid any tax with respect to the subject rolls, the  
19 governing body or tax department may, in its sole discretion, provide  
20 for the refund of those taxes paid and cancel any taxes, fines, penal-  
21 ties, interest or tax liens remaining 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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