

STATE OF NEW YORK

8263--A

Cal. No. 666

2025-2026 Regular Sessions

IN SENATE

May 28, 2025

Introduced by Sen. CANZONERI-FITZPATRICK -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- recommitted to the Committee on Local Government in accordance with Senate Rule 6, sec. 8 -- reported favorably from said committee, ordered to first and second report, amended on second report, ordered to a third reading, and to be reprinted as amended, retaining its place in the order of third reading

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.

LBD04290-03-6