STATE OF NEW YORK

10653

IN SENATE

June 3, 2026

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

AN ACT in relation to authorizing the Chabad of Sea Gate 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:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the county of Kings is hereby authorized to accept from the Chabad of Sea Gate an application for exemption from real property taxes pursuant to section 420-a of the real property tax law with respect to the 2024--2025 assessment roll for the 2024--2025 school taxes and the 2025 general taxes for the parcel owned by such organization located at 2930 West 37th Street, in the borough of Brooklyn, county of Kings, city and state of New York. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such roll.

If satisfied that such organization would otherwise be entitled to such exemption if such organization had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the New York City Council, may make appropriate correction to the subject rolls. If such exemption is granted and such organization, therefore, shall have paid any tax with respect to the subject rolls, the applicable governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel those taxes, fines, penalties, liens or interest remaining unpaid.

§ 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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