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Int. No. 1002

By Council Member Dear

A Local Law to accept an application for exemption from Congregation Shaaray Tefila for exemption from real property taxes, and to require the substitution or refund of the lien sold on a parcel of such congregation's property.

Be it enacted by the Council as follows:

Section 1. Notwithstanding any provision of law to the contrary, and pursuant to the provisions of Chapter 142 of the laws of 2001, upon submission within thirty days of the effective date of this local law, by Congregation Shaaray Tefila, of a completed application to the department of finance for exemption from real property taxes pursuant to section 420-a of the state real property tax law for the premises at 1295 Central Avenue, Section 59 Block 15541 Lot 1 in the borough of Queens, such premises shall be deemed exempt from real property taxes for all assessment rolls finalized on or after December 14, 1984, and any unpaid real property taxes accrued on such real property together with any interest thereon shall be cancelled. In addition,

upon submission of such completed application, any lien arising from such unpaid real property taxes or interest thereon purchased at a tax lien sale shall be deemed invalid, void or defective pursuant to the provisions of §11-319(b)(8) and the commissioner of the department of finance shall promptly upon receipt of such completed application, substitute for such tax lien another tax lien that has a value equivalent to such tax lien, or refund such value of the tax lien or may use a combination of substitution and refund as provided in such paragraph 8 of subdivision b of §11-319 of such code.

§2. This local law shall take effect immediately.