

7386--A

I N S E N A T E

April 6, 2010

Introduced by Sen. FUSCHILLO -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT authorizing the assessor of the town of Babylon to accept an application for exemption from real property taxes from Long Island Teen Challenge for a certain parcel of land located in the town of North Amityville

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 town of Babylon in the county of Suffolk is hereby
3 authorized to accept from Long Island Teen Challenge, an application for
4 exemption from real property taxes pursuant to section 420-a of the real
5 property tax law for the assessment roll for 2009 for the parcel located
6 at 157 Jefferson Avenue, North Amityville, section 164, block 5, lot 91.
7 If accepted, the application shall be reviewed as if it had been
8 received on or before the taxable status date established for such roll.
9 If satisfied that Long Island Teen Challenge, (i) acquired title to
10 the property for which it seeks exemption subsequent to the taxable
11 status dates established for such roll and prior to the taxable status
12 dates for the next ensuing assessment roll and (ii) would otherwise be
13 entitled to such exemption if it had filed an application for exemption
14 by the appropriate taxable status date, the assessor, upon approval by
15 the town board of Babylon, may grant exemption from taxation beginning
16 with the date of acquisition of the property by Long Island Teen Chal-
17 lenge, and make appropriate correction of the subject roll. If such
18 exemption is granted and if Long Island Teen Challenge, therefore, shall
19 have paid any tax with respect to such subject roll, the applicable
20 governing body or tax department, upon approval by the town board of the
21 town of Babylon, in its sole discretion, shall provide for the refund of
22 any taxes, fines, and penalties paid and cancel any taxes, fines and
23 penalties remaining unpaid.
24 S 2. This act shall take effect immediately.

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

LBD16718-04-0