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I N S E N A T E

March 2, 2012

Introduced by Sen. JOHNSON -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to authorize the assessor of the town of Islip to accept an application for exemption from real property taxes from the Alzheimer's Disease & Related Disorders Association Long Island Chapter Inc. for a certain parcel of land

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 any law to the
2 contrary, the assessor of the town of Islip is hereby authorized to
3 accept from the Alzheimer's Disease & Related Disorders Association Long
4 Island Chapter Inc., an application for exemption from real property
5 taxes pursuant to section 420-a of the real property tax law for the
6 assessment rolls for the 2010-2011 and 2011-2012 assessable tax years
7 for the parcel conveyed to such organization on June 20, 2011, located
8 in the town of Islip at 41-45 Park Avenue, Bay Shore, also known as
9 district 500, section 393, block 02.00, lot 091.001. If accepted, the
10 application shall be reviewed as if it had been received on or before
11 the taxable status date established for such roll.

12 If satisfied that the Alzheimer's Disease & Related Disorders Associ-
13 ation Long Island Chapter Inc., (i) acquired title to the property for
14 which it seeks exemption subsequent to the taxable status dates estab-
15 lished for such rolls and prior to the taxable status dates for the next
16 ensuing assessment roll and (ii) would otherwise be entitled to such
17 exemption if it had filed an application for exemption by the appropri-
18 ate taxable status date, the assessor, upon approval by the town board
19 of Islip, may grant exemption from taxation beginning with the date of
20 acquisition of the property by the Alzheimer's Disease & Related Disor-
21 ders Association Long Island Chapter Inc., and make appropriate
22 correction of the subject rolls. If such exemption is granted and if
23 the Alzheimer's Disease & Related Disorders Association Long Island
24 Chapter Inc. shall have paid any tax with respect to such subject
25 rolls, the governing body or tax department may, in its sole discretion,
26 provide for the refund of those taxes paid and cancel taxes, fines,
27 penalties or interest remaining unpaid.

28 S 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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