S T A T E O F N E W Y O R K

4252

2013-2014 Regular Sessions

I N S E N A T E

March 15, 2013

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

AN ACT to authorize the Family Service League, Inc. to retroactively apply for a real property tax exemption for a certain property in the town of Islip, county of Suffolk

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 town of Islip is hereby authorized to accept from the Family Service League, Inc., an application or renewal application for an exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2009-2010 assessment roll, for the parcel owned by such not-for-profit organization which is located at 1473 Clinton Avenue, Bay Shore, New York, in the town of Islip, county of Suffolk, otherwise known as Suffolk county tax map number 0500-266.00-03.00-072.010 (formerly 0500-266.00-03.00-068.00). If accepted, the application or renewal 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 not-for-profit organization would otherwise be entitled to such exemption if such not-for-profit organization had filed an application or renewal application for exemption by the appropriate taxable status date, the assessor, upon approval by the Islip town board, may make appropriate correction to the subject roll. If such exemption is granted and such organization, therefore, shall have paid any taxes with respect to the subject roll, 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.

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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