STATE OF NEW YORK

6397

2021-2022 Regular Sessions

IN ASSEMBLY

March 17, 2021

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Introduced by M. of A. GANDOLFO -- read once and referred to the Commit-
tee on Real Property Taxation

AN ACT in relation to authorizing Chabad of Islip Township Inc. to file
an application for exemption from real property taxes for certain
assessment rolls

**The People of the State of New York, represented in Senate and Assem-
bly, do enact as follows:**

1   Section 1. Notwithstanding any other provision of law to the contrary,
2 the assessor of the town of Islip, county of Suffolk, is hereby author-
3 ized to accept from Chabad of Islip Township, Inc., a not-for-profit
4 corporation, an application for exemption from real property taxes
5 pursuant to section 420-a of the real property tax law with respect to
6 the 2019-2020 assessment roll, for the parcel owned by such not-for-pro-
7 fit corporation which is located at 49 Union Avenue, in the town of
8 Islip, county of Suffolk, otherwise known as Suffolk county tax map
9 district 0500, section 370.00, block 04.00, lot 031.002. If accepted,
10 the application shall be reviewed as if it had been received on or
11 before the taxable status date established for such assessment rolls.
12   If satisfied that such corporation would otherwise be entitled to such
13 exemption if such corporation had filed an application for exemption by
14 the appropriate taxable status date, the assessor, upon approval of the
15 Town of Islip town board, may grant exemption from taxation on such
16 assessment rolls and make the appropriate corrections of the subject
17 rolls. If exemptions are granted and such corporation, therefore, shall
18 have paid any tax with respect to the subject rolls, the applicable
19 governing body or tax departments, in their sole discretion, shall
20 provide for the refund of the taxes paid, along with any fines or penal-
21 ties paid, and cancel taxes remaining unpaid.
22   § 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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