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

10512

I N A S S E M B L Y

April 2, 2010

Introduced by M. of A. SWEENEY -- read once and referred to the Committee on Real Property Taxation

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 certain parcels 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:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the town of Babylon in the county of Suffolk is hereby authorized to accept from Long Island Teen Challenge, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the assessment rolls for 2009 and 2010 for the parcel located at 157 Jefferson Street, North Amityville, New York, 11701, also known as lots 172, 173, 174 and the westerly five feet of lot 171. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such rolls.

If satisfied that Long Island Teen Challenge, (i) acquired title to the property for which it seeks exemption subsequent to the taxable status dates established for such rolls and prior to the taxable status dates for the next ensuing assessment rolls and (ii) would otherwise be entitled to such exemption if it had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the town board of Babylon, may grant exemption from taxation beginning with the date of acquisition of the property by Long Island Teen Challenge, and make appropriate correction of these subject rolls. If such exemption is granted and if Long Island Teen Challenge, therefore, shall have paid any tax with respect to such subject rolls, the governing body or tax department, upon approval by the town of Babylon, in its sole discretion, shall provide for the refund of any taxes, fines, and penalties paid and cancel any taxes, fines and penalties 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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