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

S. 872 A. 2582

2009-2010 Regular Sessions

S E N A T E - A S S E M B L Y

January 21, 2009

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

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

AN ACT to authorize Esther Beck to file an application for exemption from real property taxes for a certain parcel of land located in the town of Brookhaven, 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 Brookhaven, county of Suffolk, is hereby authorized to accept from Esther Beck, an application for exemption from real property taxes under the school tax relief (STAR) exemption pursuant to section 425 of the real property tax law for the 2000-2001, 2001-2002, 2002-2003 and 2003-2004 assessment rolls, for the parcel owned by Esther Beck, which is located in the town of Brookhaven at 34 Harford Drive, Coram, New York, otherwise known as: district 0200 section 396, block 02, lot 012. If accepted, such application shall be reviewed as if it had been received on or before the applicable deadline for filing such applications established for such rolls.

If satisfied that Esther Beck: (i) acquired title to the property for which she seeks exemption and (ii) would otherwise be entitled to such exemption if she had filed an application for exemption by the applicable deadline for filing such applications, the assessor, upon approval by the town board of such town, may grant such STAR exemption for such tax years and make appropriate correction to the subject rolls. If exemption is granted and Esther Beck shall have paid any portion of tax subject to such STAR exemption with respect to the subject rolls, the town board shall provide for the refund of those taxes paid and cancel any taxes, fines, penalties 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.

LBD06058-01-9