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

4128

2009-2010 Regular Sessions

I N A S S E M B L Y

January 30, 2009

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

AN ACT authorizing the assessor of the town of Islip to accept an application and the town board of the town of Islip to approve exemption from real property taxes for the 2005-2006 assessment rolls for certain property owned by the Central Islip Historic Preservation Society, Inc.

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 Central Islip Historic Preservation Society, Inc. an application or renewal application for exemption from real property taxes pursuant to section 420-b of the real property tax law for the 2005-2006 assessment rolls, for the parcel owned by such not-for-profit corporation which is located at 68 Wheeler Rd., hamlet of Central Islip in the town of Islip, county of Suffolk, otherwise known as Suffolk county tax map school district 500, section 98, block 1, lot 16.2. 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 rolls.

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 of the town of Islip upon approval by the Islip town board, may make appropriate correction to the subject rolls. If such exemption is granted and such organization, therefore, shall have paid any tax with respect to the subject rolls, 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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