

8066

2009-2010 Regular Sessions

I N A S S E M B L Y

May 4, 2009

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

AN ACT to authorize the West Islip union free school district to file an application with the assessor of the town of Islip for a real property tax exemption on a certain parcel

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 Section 1. Notwithstanding any other provision of law, the assessor of
2 the town of Islip is hereby authorized to accept from the West Islip
3 union free school district applications for exemption from real property
4 tax pursuant to section 408 of the real property tax law for the
5 2003-2004, 2004-2005, 2005-2006, 2006-2007, 2007-2008 and 2008-2009
6 assessment rolls, as to which March 1, 2003 was the taxable status date,
7 with respect to the real property tax for such assessment rolls, for the
8 parcels conveyed to such school district by the county of Suffolk on May
9 4, 2004, with such parcel being located in the town of Islip at O Boule-
10 vard Avenue, West Islip, otherwise known as: district 500, section 336,
11 block 200, lot 49.

12 If accepted, the application shall be reviewed as if it had been
13 received on or before the taxable status date established for such
14 rolls.

15 If satisfied that such school district would otherwise be entitled to
16 such exemption if such school district had filed an application for
17 exemption by the appropriate taxable status date, the assessor of the
18 town of Islip, upon approval by the town board of such town, may grant
19 exemption from all taxation beginning on the date of conveyance of such
20 parcel to such school district on the effective date of this act and
21 cancel taxes, fines, penalties and interest remaining unpaid, and make
22 appropriate corrections of the subject rolls.

23 S 2. This act shall take effect immediately.

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets
[] is old law to be omitted.

LBD09341-01-9