

S. 6193

A. 8981

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

January 11, 2012

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

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

AN ACT in relation to authorizing BB/S Facilities Management Corporation to retroactively apply for a real property tax exemption for certain property in the town of Islip, county of Suffolk

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 to the contrary,
2 the assessor of the town of Islip, county of Suffolk, is hereby author-
3 ized to accept from BB/S Facilities Management Corporation an applica-
4 tion or renewal application for exemption from real property taxes
5 pursuant to section 420-a of the real property tax law for the 2010-2011
6 town of Islip tax year assessment roll, for the parcel located at 145
7 Sycamore Avenue, Islandia, New York, 11749, also known as Lot 3 of Block
8 1 of section 17 of District 504. If accepted, the application or renewal
9 application shall be reviewed as if it had been received on or before
10 the taxable status date established for such rolls, and may be granted
11 for such tax year or applicable portion thereof.
12 If satisfied that BB/S Facilities Management Corporation (i) acquired
13 title to the property for which it seeks exemption subsequent to the
14 taxable status dates established for such rolls and prior to the taxable
15 status dates for the next ensuing assessment rolls and (ii) would other-
16 wise be entitled to such exemption if it 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 Islip Town Board, may grant exemption
19 from taxation with respect to the subject rolls for the period of time
20 commencing on the date on which BB/S Facilities Management Corporation
21 acquired title to the property, and may make appropriate corrections to
22 the subject rolls. If such exemption is granted and if BB/S Facilities
23 Management Corporation, shall have paid any tax with respect to the

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

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1 subject rolls, the applicable governing body or tax department may, in
2 its sole discretion, provide for the refund of those taxes paid and
3 cancel those taxes, fines, penalties, liens, or interest remaining
4 unpaid.

5 S 2. This act shall take effect immediately.