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I N   A S S E M B L Y

April 24, 2012

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

AN ACT to authorize the assessor of the town of Islip to accept an  
application for exemption from real property taxes from the  
Alzheimer's Disease & Related Disorders Association Long Island Chap-  
ter Inc. for a certain parcel of land

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

1     Section 1.   Notwithstanding any other provision of any law to the  
2     contrary, the assessor of the town of Islip is hereby authorized to  
3     accept from the Alzheimer's Disease & Related Disorders Association Long  
4     Island Chapter Inc., an application for exemption from real property  
5     taxes pursuant to section 420-a of the real property tax law for the  
6     assessment rolls for the 2010-2011 and 2011-2012 assessable tax years  
7     for the parcel conveyed to such organization on June 20, 2011, located  
8     in the town of Islip at 41-45 Park Avenue, Bay Shore, also known as  
9     district 500, section 393, block 02.00, lot 091.001. If accepted, the  
10    application shall be reviewed as if it had been received on or before  
11    the taxable status date established for such roll.

12    If satisfied that the Alzheimer's Disease & Related Disorders Associ-  
13    ation Long Island Chapter Inc., (i) acquired title to the property for  
14    which it seeks exemption subsequent to the taxable status dates estab-  
15    lished for such rolls and prior to the taxable status dates for the next  
16    ensuing assessment roll and (ii) would otherwise be entitled to such  
17    exemption if it had filed an application for exemption by the appropri-  
18    ate taxable status date, the assessor, upon approval by the town board  
19    of Islip, may grant exemption from taxation beginning with the date of  
20    acquisition of the property by the Alzheimer's Disease & Related Disor-  
21    ders Association Long Island Chapter Inc., and make appropriate  
22    correction of the subject rolls. If such exemption is granted and if  
23    the Alzheimer's Disease & Related Disorders Association Long Island  
24    Chapter Inc. shall have paid any tax with respect to such subject  
25    rolls, the governing body or tax department may, in its sole discretion,  
26    provide for the refund of those taxes paid and cancel taxes, fines,  
27    penalties or interest remaining unpaid.

28    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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