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

2637

2011-2012 Regular Sessions

I N S E N A T E

January 27, 2011

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

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:

Section 1. Notwithstanding any other provision of law, the assessor of the town of Islip is hereby authorized to accept from the West Islip union free school district applications for exemption from real property tax pursuant to section 408 of the real property tax law for the 2007-2008 and 2008-2009 assessment rolls for the parcels owned by such school district which is located in the town of Islip at O Boulevard Avenue, West Islip, otherwise known as: district 500, section 336, block 200, lot 49. If accepted, such 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 school district would otherwise be entitled to such exemption if such school district had filed an application for exemption by the appropriate taxable status date, the assessor of the town of Islip, upon approval by the town board of such town, may grant exemption from all taxation beginning on the date of conveyance of such parcel to such school district on the effective date of this act and cancel taxes, fines, penalties and interest remaining unpaid, and make appropriate corrections of the subject rolls.

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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