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

4167

2011-2012 Regular Sessions

I N S E N A T E

March 22, 2011

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

AN ACT authorizing the Selden fire district in the town of Brookhaven to file an application for a real property tax exemption and refund of any such taxes paid at the time of acquisition

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 Brookhaven is hereby authorized to accept from the Selden Fire District an application for exemption from real property taxes pursuant to section 410 of the real property tax law for the 2005 and 2006 assessment rolls, for the parcel owned by the Selden Fire District located in Selden, town of Brookhaven, at 23 South Evergreen Drive, more specifically described as Suffolk County tax map number 0200-473-06.00-032.000. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such roll. If satisfied that such fire district: (i) acquired title to the property for which it seeks exemption subsequent to the taxable status date established for such roll and prior to the taxable status date for the next ensuing assessment roll and (ii) would otherwise be entitled to such exemption if such fire district had filed an application for exemption by the appropriate taxable status date, the assessor of the town of Brookhaven, upon approval by the Brookhaven town board, may grant exemption from all taxation beginning with the date of acquisition of the property by such fire district and make appropriate correction of the subject roll. If such exemption is granted and such fire district therefore shall have paid any tax with respect to the subject roll, the applicable governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel taxes, fines, penalties, 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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