

6422

I N S E N A T E

February 7, 2012

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 assessor of the town of Islip to accept an application for exemption from real property taxes from the Morgan Center for a certain parcel of land

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 any law to the  
2 contrary, the assessor of the town of Islip is hereby authorized to  
3 accept from the Morgan Center, an application for exemption from real  
4 property taxes pursuant to section 420-a of the real property tax law  
5 for the assessment roll for the 2010-2011 assessable tax year for the  
6 parcel conveyed to such center on December 30, 2010, located in the town  
7 of Islip at 111 Carleton Avenue, Islip Terrace, also known as district  
8 500, section 296, block 04.00, lot 002.000. If accepted, the applica-  
9 tion shall be reviewed as if it had been received on or before the taxa-  
10 ble status date established for such roll.

11 If satisfied that the Morgan Center, (i) acquired title to the proper-  
12 ty for which it seeks exemption subsequent to the taxable status dates  
13 established for such roll and prior to the taxable status dates for the  
14 next ensuing assessment roll and (ii) would otherwise be entitled to  
15 such exemption if it had filed an application for exemption by the  
16 appropriate taxable status date, the assessor, upon approval by the town  
17 board of Islip, may grant exemption from taxation beginning with the  
18 date of acquisition of the property by the Morgan Center, and make  
19 appropriate correction of this subject roll. If such exemption is grant-  
20 ed and if the Morgan Center shall have paid any tax with respect to such  
21 subject roll, the governing body or tax department may, in its sole  
22 discretion, provide for the refund of those taxes paid and cancel taxes,  
23 fines, penalties or interest remaining unpaid.

24 S 2. This act shall take effect immediately.

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

LBD14419-01-2