AN ACT to authorize Rocky Point Historical Society to file an application for a real property tax exemption

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 Rocky Point Historical Society an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2013-2014 assessment roll, for the parcel conveyed to such organization, with such parcel being located in the town of Brookhaven at 172 Hallock Landing Road, Rocky Point, New York 11778, otherwise known as: Suffolk county tax map 200-033.00-00-01.00-013.00. 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 organization would otherwise be entitled to such exemption if such organization had filed an application for exemption by the appropriate taxable status date, the assessor of the town of Brookhaven, upon approval by the town board of such town, may grant exemption from all taxation beginning on the date of the conveyance of such parcel to such organization on the effective date of this act and cancel taxes, fines, penalties and interest remaining unpaid, and repay any taxes, fines, penalties and interest paid by such organization, and make appropriate correction of the subject roll.

Section 2. This act shall take effect immediately.

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