S. 5766 A. 7977

2013-2014 Regular Sessions

## SENATE-ASSEMBLY

June 13, 2013

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

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

AN ACT to authorize Eastport fire district 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 Eastport fire district an application for exemption from real property taxes pursuant to section 410 of the real property tax law for the 2013-2014 assessment roll, for the parcels conveyed to such organization, with such parcels being located in the town of Brookhaven at 22/123 Union Avenue, Eastport, New York 11941, otherwise known 0200-686.00-02.00-008.000 Suffolk county tax map and 0200-686.00-02.00-009.000. If accepted, the application 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 has 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.

S 2. This act shall take effect immediately.

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

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