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

4132--B

Cal. No. 490

2013-2014 Regular Sessions

I N S E N A T E

March 11, 2013

Introduced by Sen. ZELDIN -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- reported favorably from said committee, ordered to first and second report, ordered to a third reading, passed by Senate and delivered to the Assembly, recalled, vote reconsidered, restored to third reading, amended and ordered reprinted, retaining its place in the order of third reading -- again amended and ordered reprinted, retaining its place in the order of third reading

AN ACT authorizing the Lake Ronkonkoma Historical Society to file a retroactive application for 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 the Lake Ronkonkoma Historical Society an application for exemption from real property taxes pursuant to section 420-b of the real property tax law for the 2012-2013 assessment roll, with such parcel being located in the Hamlet of Ronkonkoma at Pond Road, Ronkonkoma, New York, 11779, otherwise known as property tax map number 0200-724.00-05.00-020.002. 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 taxation and make appropriate correction to the subject roll. If such exemption is granted and if the Lake Ronkonkoma Historical Society shall have paid any tax with respect to such subject roll, the town board 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.

LBD09591-07-3