5056--B

2013-2014 Regular Sessions

IN ASSEMBLY

February 14, 2013

Introduced by M. of A. ENGLEBRIGHT -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee

AN ACT to authorize Chabad at Stony Brook, Inc. 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 Chabad at Stony Brook, Inc., an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2010-2011 assessment roll for the parcel owned by Chabad at Stony Brook, located in the town of Brookhaven at 3 Birdseye Circle, Stony Brook, otherwise known as: district 0200, section 387.00, block 07.00, lot 012.000. 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 organization would otherwise be entitled to such exemption had such organization owned the aforesaid property and had filed an application for exemption by the appropriate taxable status date, the assessor of the town of Brookhaven, upon approval of the town board of such town, may grant exemption from taxation, and make appropriate corrections to the subject roll. If such exemption is granted and such organization shall have paid any tax with respect to the subject roll, the applicable governing body or tax department may, in its discretion, provide for the refund of taxes paid and cancel taxes, fines, penalties and interest remaining unpaid.

21 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.

LBD08516-07-3