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

6120

2013-2014 Regular Sessions

I N  A S S E M B L Y

March 15, 2013

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

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-a of the real property tax law for the 2012-2013 assessment roll, with such parcel being located in the town of Lake Ronkonkoma at 328 Hawkins Avenue, Lake Ronkonkoma, New York, 11779, otherwise known as property tax map number 022072405.00/020.02. 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 rolls, the governing body or tax department 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.

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