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

7645--A

I N S E N A T E

May 23, 2014

Introduced by Sen. FLANAGAN -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to authorize the Society for Preservation of Long Island Antiquities to retroactively apply for a real property tax exemption for certain property in the town of Brookhaven, county of Suffolk

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 Society for Preservation of Long Island Antiquities a renewal application for exemption from real property taxes pursuant to section 420-b of the real property tax law for the 2014-2015 tax roll, for the parcel owned by such society located at North Country Road, East Setauket, otherwise known as Suffolk county tax number 0200-112.00-02.00-020.000, in the town of Brookhaven, county of Suffolk. If accepted, the renewal application shall be reviewed as if it had been received on or before the taxable status date for such roll.

If satisfied that such society would otherwise be entitled to such exemption if such society had filed a renewal application for exemption by the appropriate taxable status date, the assessor, upon approval by the town board of the town of Brookhaven, may make appropriate correction to the subject roll. If such exemption is granted and such society, therefore, shall have paid any tax with respect to the subject roll, the applicable governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel those taxes, fines, penalties, liens 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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