

10422

I N   A S S E M B L Y

May 26, 2016

---

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

AN ACT to authorize the Peconic Land Trust to file an application for  
exemption from real property taxes for a certain parcel of land  
located in the town of Brookhaven

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEM-  
BLY, DO ENACT AS FOLLOWS:

1     Section 1. Notwithstanding any other provision of law to the contrary,  
2     the assessor of the town of Brookhaven is hereby authorized to accept  
3     from the Peconic Land Trust an application for exemption from real prop-  
4     erty taxes pursuant to section 420-a of the real property tax law for  
5     the 2014-2015 assessment roll, for the parcel located in the village of  
6     Mastic Beach in the town of Brookhaven, at 19 Private Road otherwise  
7     known as tax map number SCTM #209-8-1-15. If accepted, the application  
8     shall be reviewed as if it had been received on or before the taxable  
9     status date established for such roll.  
10    If satisfied that the Peconic Land Trust: (i) acquired title to the  
11    property for which it seeks exemption subsequent to the taxable status  
12    date established for such roll and prior to the taxable status date for  
13    the next ensuing assessment roll and (ii) would otherwise be entitled to  
14    such exemption if the Peconic Land Trust had filed an application for  
15    exemption by the appropriate taxable status date, the assessor of the  
16    town of Brookhaven, upon approval by the town board of such town, may  
17    grant exemption from all taxation beginning with the date of acquisition  
18    of the property by the Peconic Land Trust and make appropriate  
19    correction to the subject roll. If exemption is granted and the Peconic  
20    Land Trust therefore shall have paid any tax with respect to the subject  
21    roll, the governing body or tax department may, in its sole discretion,  
22    provide for the refund of those taxes paid including the amount of any  
23    taxes held in escrow pursuant to the sale of such property and cancel  
24    taxes, fines, penalties or interest remaining unpaid.  
25    S 2. This act shall take effect immediately.

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

LBD15634-02-6