STATE OF NEW YORK

S. 8022 A. 10142

SENATE - ASSEMBLY

March 20, 2018

IN SENATE -- Introduced by Sen. LAVALLE -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

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

AN ACT to authorize the United Veterans Beacon House to file an application for retroactive 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 United Veterans Beacon House, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2015-2016 and 2016-2017 assessment rolls, for the parcel located in the hamlet of Yaphank in the town of Brookhaven, located at 89 Smith Lane, otherwise known as Suffolk county tax map number SCTM #200-527-3-16. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such rolls.

If satisfied that the United Veterans Beacon House: (i) acquired title to the property for which it seeks exemption subsequent to the taxable status date established for such rolls and prior to the taxable status date for the next ensuing assessment roll and (ii) would otherwise be entitled to such exemption if the United Veterans Beacon House 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 all taxation beginning with the date of acquisition of the property by the United Veterans Beacon House and make appropriate correction to the subject rolls. If the exemption is granted and the United Veterans Beacon House therefore shall have paid any tax with respect to the subject rolls, the governing body or tax department may, in its sole discretion, provide for the refund of those taxed paid including the amount of any taxes held in escrow pursuant to the sale of such property and cancel taxes, fines, penalties, or interest remaining unpaid.

§ 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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