STATE OF NEW YORK

9864

IN ASSEMBLY

February 14, 2018

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

AN ACT in relation to authorizing Family Service League, Inc., to file an application for exemption from real property taxes for certain assessment rolls

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 Islip, county of Suffolk, is hereby authorized to accept from Family Service League, Inc., a not-for-profit corporation, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law with respect to the 2015 assessment roll, for the parcels owned by such not-for-profit corporation which are located at 0 5th Avenue, in the hamlet of Bay Shore, town of Islip, county of Suffolk, otherwise known as Suffolk county tax map district 0500, section 266.00, block 03.00, lot 069.000 and at 1462 5th Avenue, in the hamlet of Bay Shore, town of Islip, county of Suffolk, otherwise known as Suffolk county tax map district 0500, section 267.00, block 02.00, lot 006.00. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such assessment rolls.

If satisfied that such corporation would otherwise be entitled to such exemption if such corporation had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval of the Town of Islip town board, may grant exemption from taxation on such assessment rolls and make the appropriate corrections of the subject rolls. If exemptions are granted and such corporation, therefore, shall have paid any tax with respect to the subject rolls, the applicable governing body or tax departments, in their sole discretion, shall provide for the refund of the taxes paid, along with any fines or penalties paid, and cancel taxes 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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