STATE OF NEW YORK

8125

IN SENATE

April 6, 2018

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

AN ACT to authorize Chabad at Stony Brook, Inc. to file an application for exemption from real property taxes for a certain parcel of real 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, in the county of Suffolk, is hereby authorized to accept from Chabad at Stony Brook, Inc., a not-for-profit organization, an application for exemption from real property taxes pursuant to section 462 of the real property tax law for a portion of the 2017--2018 assessment roll, for the parcel purchased by such organization on August 29, 2017 and located in the town of Brookhaven at 22 Sturrock Way, East Setauket, otherwise known as district 0200, section 362.00, block 09.00, lot 008.000. 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 not-for-profit corporation would otherwise be entitled to such exemption if the organization had filed an application for such exemption by the appropriate taxable status date, the assessor of the town of Brookhaven, upon approval by the town board of the town of Brookhaven, may grant exemption from taxation with respect to a portion of the subject roll and make appropriate correction to the subject roll. If the exemption is granted and such not-for-profit corporation shall have paid any tax with regard to the subject roll, the town board of the town of Brookhaven may, in its sole discretion, provide for the refund of those taxes paid and cancel taxes, fines, penalties, liens 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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