8126

## 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 of Stony Brook, Inc. to file an application for exemption from real property taxes for a certain parcel of land 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, 1 2 the assessor of the town of Brookhaven, in the county of Suffolk, is 3 hereby authorized to accept from Chabad at Stony Brook, Inc., a not-for-4 profit organization, an application for exemption from real property 5 taxes pursuant to section 462 of the real property tax law for a portion 6 of the 2017-2018 assessment roll, for the parcel purchased by such organization on September 18, 2017 and located in the town of Brookhaven 7 at 3 Galloway Court, East Setauket, otherwise known as district 0200, section 363.00, block 03.00, lot 001.005. If accepted, the application 8 9 10 shall be reviewed as if it had been received on or before the taxable 11 status date established for such roll.

If satisfied that such not-for-profit corporation would otherwise be 12 13 entitled to such exemption if the organization had filed an application 14 for such exemption by the appropriate taxable status date, the assessor 15 of the town of Brookhaven, upon approval by the town board of the town 16 of Brookhaven, may grant exemption from taxation with respect to a portion of the subject roll and make appropriate correction to the 17 18 subject roll. If the exemption is granted and such not-for-profit corpo-19 ration shall have paid any tax with regard to the subject roll, the town 20 board of the town of Brookhaven may, in its sole discretion, provide for 21 the refund of those taxes paid and cancel taxes, fines, penalties, liens 22 or interest remaining unpaid.

23 § 2. This act shall take effect immediately.

EXPLANATION--Matter in <u>italics</u> (underscored) is new; matter in brackets [-] is old law to be omitted.

LBD14576-03-8