STATE OF NEW YORK

10148

IN ASSEMBLY

March 20, 2018
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Introduced by M. of A. GARBARINO -- read once and referred to the
    Committee on Real Property Taxation

AN ACT in relation to permitting Patchogue Fire District to file an
    application for a retroactive real property tax exemption

   The People of the State of New York, represented in Senate and Assembly, 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 Patchogue Fire District, a not-for-profit organization, an applica-
4 tion for exemption from real property taxes pursuant to section 420-a of
5 the real property tax law for the 2015-2016 assessment roll, for parcels
6 owned by such organization located in the town of Brookhaven located at
7 29 Jennings Avenue also known as district 0204, section 009.00, block
8 02.00, lot 012.000 and 25 Park Street also known as district 0204,
9 section 017.00, block 4.00, lot 024.000 and a vacant lot on Park Street
10 also known as district 0204, section 017.00, block 4.00, lot 025.000.
11   If accepted, the application shall be reviewed as if it had been
12 received on or before the taxable status date established for such
13 rolls. If satisfied that such not-for-profit corporation would otherwise
14 be entitled to such exemption if the organization had filed an applica-
15 tion for such exemption by the appropriate taxable status date, the
16 assessor of the town of Brookhaven upon approval by the town of Brookha-
17 ven town board may grant exemption from taxation with respect to the
18 subject rolls and make appropriate correction to the subject rolls. If
19 the exemption is granted and such not-for-profit corporation shall have
20 paid any tax with regard to the subject rolls, the town of Brookhaven
21 town board may, in its sole discretion, provide for the refund of those
22 taxes paid and cancel taxes, fines, penalties, liens or interest remain-
23 ing unpaid.
24   § 2. This act shall take effect immediately.