STATE OF NEW YORK

7610

IN SENATE

January 30, 2018

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

AN ACT to authorize North Babylon public library 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 Babylon is hereby authorized to accept from the North Babylon public library an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for a portion of the 2016-2017 assessment roll, for taxes paid for October 6, 2016 through November 30, 2017, for the parcel located in the town of Babylon at 210 Cooper Road, North Babylon, New York, otherwise known as: Suffolk county tax map number 100-152-01-39.

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 organization would otherwise be entitled to such exemption if such organization had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval of the town board of Babylon, may grant exemption from all taxation and make appropriate corrections to the subject roll. If such exemption is granted and such organization therefore shall have paid any tax with respect to the subject roll, the governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel any taxes, fines, penalties, interest or tax liens 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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