

STATE OF NEW YORK

S. 8021--A
Cal. No. 1377

A. 10143--A
Cal. No. 1038

SENATE - ASSEMBLY

March 20, 2018

IN SENATE -- Introduced by Sen. LAVALLE -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- reported favorably from said committee and committed to the Committee on Finance -- reported favorably from said committee, ordered to first and second report, amended on second report, ordered to a third reading, and to be reprinted as amended, retaining its place in the order of third reading

IN ASSEMBLY -- Introduced by M. of A. ENGLEBRIGHT -- read once and referred to the Committee on Real Property Taxation -- reported and referred to the Committee on Ways and Means -- reported from committee, advanced to a third reading, amended and ordered reprinted, retaining its place on the order of third reading

AN ACT to authorize the Family Service League 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:

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 the Family Service League, an application for exemption from real
4 property taxes pursuant to section 420-a of the real property tax law
5 for the 2015-2016 and 2016-2017 assessment rolls, for the parcel located
6 in the hamlet of Port Jefferson Station in the town of Brookhaven,
7 located at 321 Terryville Road, otherwise known as Suffolk county tax
8 map number SCTM #200-228-1-3. If accepted, the application shall be
9 reviewed as if it had been received on or before the taxable status date
10 established for such rolls.

11 If satisfied that the Family Service League: (i) acquired title to the
12 property for which it seeks exemption subsequent to the taxable status
13 date established for such rolls and prior to the taxable status date for
14 the next ensuing assessment roll and (ii) would otherwise be entitled to
15 such exemption if the Family Service League had filed an application for
16 exemption by the appropriate taxable status date, the assessor of the
17 town of Brookhaven, upon approval by the town board of such town, may

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

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1 grant exemption from all taxation beginning with the date of acquisition
2 of the property by the Family Service League and make appropriate
3 correction to the subject rolls. If the exemption is granted and the
4 Family Service League therefore shall have paid any tax with respect to
5 the subject rolls, the governing body or tax department may, in its sole
6 discretion, provide for the refund of those taxes paid including the
7 amount of any taxes held in escrow pursuant to the sale of such property
8 and cancel taxes, fines, penalties, or interest remaining unpaid.
9 § 2. This act shall take effect immediately.