10206

IN ASSEMBLY

March 24, 2020

Introduced by M. of A. STERN -- read once and referred to the Committee on Real Property Taxation

AN ACT in relation to authorizing the assessor of the town of Huntington, county of Suffolk, to accept from Chabad Lubavitch Chai Center, Inc., an application for exemption from real property taxes

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 Huntington, county of Suffolk, is hereby authorized to accept from Chabad Lubavitch Chai Center, Inc. an applica-3 tion for exemption from real property taxes pursuant to section 420-a of 4 5 the real property tax law, with respect to the 2018-2019 assessment rolls, for the parcels owned by such organization, with such parcels 6 7 being located at 46 Candlewood Path, in the town of Huntington, county of Suffolk, otherwise known as Suffolk county tax map section 262 block 8 9 2 lot 3. If accepted, the application shall be reviewed as if it had 10 been received on or before the taxable status date established for such 11 rolls.

12 If satisfied that such organization would otherwise be entitled to 13 such exemption if such organization had filed an application for 14 exemption by the appropriate taxable status date, the assessor, upon 15 approval by the Suffolk county legislature, may make appropriate 16 correction to the subject rolls. If such exemption is granted and such 17 organization, therefore, shall have paid any tax with respect to the 18 subject rolls, the applicable governing body or tax department may, in 19 its sole discretion, provide for the refund of those taxes paid and 20 cancel those taxes, fines, penalties, liens or interest remaining 21 unpaid.

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

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^{22 § 2.} This act shall take effect immediately.