STATE OF NEW YORK

7560

2019-2020 Regular Sessions

IN ASSEMBLY

May 9, 2019

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

AN ACT in relation to authorizing the assessors of the town of Smithtown and the village of Head of the Harbor, county of Suffolk, to accept from the Monastery of the Glorious Ascension 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, the assessors of the town of Smithtown and the village of Head of the Harbor, county of Suffolk, are hereby authorized to accept from the Monastery of the Glorious Ascension Inc., an application for exemption from real property taxes pursuant to section 420-a of the real property tax law, with respect to the 2018 and 2019 assessment rolls, for the parcels owned by such organization, with such parcels being located at 481 North Country Road, in the town of Smithtown and the village of Head of the Harbor, county of Suffolk, otherwise known as Suffolk county tax map section 7 block 3 lots 29.1 and 37. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such rolls.

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 assessors, upon approval by the Suffolk county legislature, may make appropriate correction to the subject rolls. If such exemption is granted and such organization, therefore, shall have paid any tax with respect to the subject rolls, the applicable governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel those taxes, fines, penalties, liens or interest 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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