

STATE OF NEW YORK

7560--B

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 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee

AN ACT in relation to authorizing the assessor of the town of Smithtown, 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:

1 Section 1. Notwithstanding any other provision of law to the contrary,
2 the assessor of the town of Smithtown, county of Suffolk, is hereby
3 authorized to accept from the Monastery of the Glorious Ascension Inc.,
4 an application for exemption from real property taxes pursuant to
5 section 420-a of the real property tax law, with respect to the 2018 and
6 2019 assessment rolls, for the parcels owned by such organization, with
7 such parcels being located at 481 North Country Road, in the town of
8 Smithtown, county of Suffolk, otherwise known as Suffolk county tax map
9 section 7 block 3 lots 29.1 and 37. If accepted, the application shall
10 be reviewed as if it had been received on or before the taxable status
11 date established for such 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.

22 § 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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