9950

IN ASSEMBLY

February 27, 2020

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

AN ACT in relation to permitting The Advocare Foundation, Ltd. to file an application for a 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 Advocare Foundation, Ltd., a not-for-profit organization, an 4 application for exemption from real property taxes pursuant to section 5 420-a of the real property tax law for the 2015-2016 assessment roll, 6 for the parcel owned by such organization located in the town of Brook-7 haven located at 515 Lenox Avenue in Patchogue, also known as district 8 0200, section 973.70, block 05.00, lot 020.001.

9 If accepted, the application shall be reviewed as if it had been 10 received on or before the taxable status date established for such 11 rolls. If satisfied that such not-for-profit corporation would otherwise 12 be entitled to such exemption if the organization had filed an applica-13 tion for such exemption by the appropriate taxable status date, the 14 assessor of the town of Brookhaven upon approval by the town of Brookha-15 ven town board may grant exemption from taxation with respect to the 16 subject rolls and make appropriate correction to the subject rolls. If 17 the exemption is granted and such not-for-profit corporation shall have 18 paid any tax with regard to the subject rolls, the town of Brookhaven 19 town board may, in its sole discretion, provide for the refund of those 20 taxes paid and cancel taxes, fines, penalties, liens or interest remain-21 ing unpaid.

22 § 2. This act shall take effect immediately.

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

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