STATE OF NEW YORK

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:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the town of Brookhaven is hereby authorized to accept from The Advocare Foundation, Ltd., a not-for-profit organization, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2015-2016 assessment roll, for the parcel owned by such organization located in the town of Brookhaven located at 515 Lenox Avenue in Patchogue, also known as district 0200, section 973.70, block 05.00, lot 020.001.

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 not-for-profit corporation would otherwise be entitled to such exemption if the organization had filed an application for such exemption by the appropriate taxable status date, the assessor of the town of Brookhaven upon approval by the town of Brookhaven town board may grant exemption from taxation with respect to the subject rolls and make appropriate correction to the subject rolls. If the exemption is granted and such not-for-profit corporation shall have paid any tax with regard to the subject rolls, the town of Brookhaven town board may, in its sole discretion, provide for the refund of those taxes paid and cancel taxes, fines, penalties, liens or interest remaining 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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