STATE OF NEW YORK

3735--B

2019-2020 Regular Sessions

IN SENATE

February 13, 2019

Introduced by Sen. FLANAGAN -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT in relation to authorizing the East Northport Fire District 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 Huntington, county of Suffolk, is hereby authorized to accept from the East Northport Fire District an application for exemption from real property taxes pursuant to section 406 of the real property tax law for the 2017-2018 assessment roll, for the parcels conveyed to such organization located at 206 Laurel Road in the town of Huntington, otherwise known as Suffolk county tax map numbers 0400-058.00-02.00-071.000 and 0400-058.00-02.00-072.000. If accepted, the application shall be reviewed as if it had been received on or before the taxable status dates established for such roll.

If satisfied that such not-for-profit organization would otherwise be entitled to such exemption if such not-for-profit organization has acquired the subject property and filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the town board of Huntington, county of Suffolk, may grant exemption from all taxation and make appropriate corrections to the subject roll. If such exemption is granted and such not-for-profit organization therefore shall have paid any tax with respect to the subject roll, the governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel any taxes, fines, penalties, interest, or tax liens 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.

LBD07943-05-9