STATE OF NEW YORK

4570--A

Cal. No. 388

2019-2020 Regular Sessions

IN SENATE

March 15, 2019

Introduced by Sen. GAUGHRAN -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- reported favorably from said committee, ordered to first and second report, ordered to a third reading, amended and ordered reprinted, retaining its place in the order of third reading

AN ACT authorizing the Board of Fire Commissioners of the East Northport Fire District to receive retroactive real property tax exempt status

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 is hereby authorized to accept from the Board of Fire Commissioners of the East Northport Fire District an application for exemption from real property taxes pursuant to subdivision 2 of section 464 of the real property tax law, with respect to the 2017-2018 assessment roll, for the parcel conveyed to such organization located at 206 Laurel Road and Laurel Road, in the town of East Northport, county of Suffolk, otherwise known as District 0400 Section 058.00 Block 02.00 Lot 072.000 and District 0400 Section 058.00 Block 02.00 Lot 071.000.

If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such roll. 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 assessor, upon approval by the Town of Huntington Town Board, may make appropriate correction to the subject rolls. If such exemption is granted and such organization 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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