## STATE OF NEW YORK

672

2019-2020 Regular Sessions

## IN SENATE

## (Prefiled)

January 9, 2019

Introduced by Sen. BOYLE -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT in relation to authorizing Good Samaritan Hospital Medical Center to file an application for exemption from real property taxes for certain assessment rolls

## 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, 2 the assessor of the town of Islip, county of Suffolk, is hereby authorized to accept from Good Samaritan Hospital Medical Center a not-forprofit corporation, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law with 5 respect to the 2016-2017 assessment roll, for the parcels owned by such 7 not-for-profit corporation which are located at 1111 Montauk Highway, Units 1-1 and 1-2, in the hamlet of West Islip, town of Islip, county of Suffolk, otherwise known as Suffolk county tax map district 0500, 9 section 474.01, block 01.00, lots 001.000 and 002.000. If accepted, the 10 application shall be reviewed as if it had been received on or before 11 12 the taxable status date established for such assessment rolls.

13 If satisfied that such corporation would otherwise be entitled to such exemption if such corporation had filed an application for exemption by 14 the appropriate taxable status date, the assessor, upon approval of the 15 Town of Islip town board, may grant exemption from taxation on such 16 17 assessment rolls and make the appropriate corrections of the subject 18 rolls. If exemptions are granted and such corporation, therefore, shall 19 have paid any tax with respect to the subject rolls, the applicable 20 governing body or tax departments, in their sole discretion, shall provide for the refund of the taxes paid, along with any fines or penal-22 ties paid, and cancel taxes remaining unpaid.

 $\S$  2. This act shall take effect immediately.

23

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

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