STATE OF NEW YORK

8018

IN SENATE

March 10, 2020

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 the Good Samaritan Hospital Medical Center 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 Islip, county of Suffolk, is hereby authorized to accept from the Good Samaritan Hospital Medical Center an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2018-2019 assessment roll, for the parcel located in the town of 1111 Montauk Highway, town of Islip, otherwise known as Suffolk county tax map number 474.1-3-3. 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 Islip, 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.

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