

# STATE OF NEW YORK

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8793

## IN SENATE

July 16, 2020

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Introduced by Sen. MARTINEZ -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT in relation to authorizing the Town of Brookhaven to accept an application for a real property tax exemption from the Village of Patchogue

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. (i) Notwithstanding any other provision of law to the  
2 contrary, the assessor of the Town of Brookhaven, County of Suffolk, is  
3 hereby authorized to accept from the Village of Patchogue, an applica-  
4 tion for exemption from real property taxes pursuant to section 406 of  
5 the real property tax law with respect to the 2017-2018 assessment roll,  
6 for the parcels owned by such municipal corporation located at 390 Rider  
7 Avenue, Suffolk county tax map district 0204, section 020.00, block  
8 03.00, lot 034.001, 405 Rider Avenue, Suffolk county tax map district  
9 0204, section 020.00, block 04.00, lot 003.000, 44 Maiden Lane, Suffolk  
10 county tax map district 0204, section 019.00, block 09.00, lot 001.000,  
11 41 Smith Street, Suffolk county tax map district 0204, section 020.00,  
12 block 04.00, lot 004.000. If accepted, the application shall be reviewed  
13 as if it had been received on or before the taxable status date estab-  
14 lished for such assessment rolls.

15 (ii) Notwithstanding any other provision of law to the contrary, the  
16 assessor of the Town of Brookhaven, County of Suffolk, is hereby author-  
17 ized to accept from the Village of Patchogue, an application for  
18 exemption from real property taxes pursuant to section 406 of the real  
19 property tax law with respect to the 2017-2018 and 2018-2019 assessment  
20 rolls, for the parcels owned by such municipal corporation located at 18  
21 Smith Street, Suffolk county tax map district 0204, section 020.00,  
22 block 05.00, lot 003.000, 20 Smith Street, Suffolk county tax map  
23 district 0204, section 020.00, block 05.00, lot 004.000, 28 Smith Street  
24 , Suffolk county tax map district 0204, section 020.00, block 05.00, lot  
25 008.000. If accepted, the application shall be reviewed as if it had  
26 been received on or before the taxable status date established for such  
27 assessment rolls.

EXPLANATION--Matter in italics (underscored) is new; matter in brackets  
[-] is old law to be omitted.

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1 If satisfied that such municipal corporation would otherwise be enti-  
2 tled to such exemption if such municipal corporation had filed an appli-  
3 cation for exemption by the appropriate taxable status date, the asses-  
4 sor, upon the approval of the Town of Brookhaven town board, may grant  
5 exemption from taxation on such assessment rolls and make the appropri-  
6 ate corrections of the subject rolls. If exemptions are granted and such  
7 municipal corporation, therefore, shall have paid any tax with respect  
8 to the subject rolls, the applicable governing body or tax departments,  
9 at their sole discretion, shall provide for the refund of the taxes  
10 paid, along with any fines or penalties paid, and cancel taxes remaining  
11 unpaid.

12 § 2. This act shall take effect immediately.