

STATE OF NEW YORK

10625--A

IN ASSEMBLY

June 10, 2020

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Garbarino)
-- read once and referred to the Committee on Real Property Taxation
-- committee discharged, bill amended, ordered reprinted as amended
and recommitted to said committee

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

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

LBD15534-05-0

1 been received on or before the taxable status date established for such
2 assessment rolls.

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

14 § 2. This act shall take effect immediately.