

# STATE OF NEW YORK

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4810--B

2019-2020 Regular Sessions

## IN ASSEMBLY

February 5, 2019

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Introduced by 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 -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee

AN ACT in relation to permitting Patchogue Fire District to file an application for a retroactive real property tax exemption

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

1 Section 1. Notwithstanding any other provision of law to the contrary,  
2 the assessor of the town of Brookhaven is hereby authorized to accept  
3 from Patchogue Fire District, a not-for-profit organization, an applica-  
4 tion for exemption from real property taxes pursuant to section 406 of  
5 the real property tax law for the 2016-2017 and 2017-2018 assessment  
6 rolls, for parcels owned by such organization located in the town of  
7 Brookhaven located at 29 Jennings Avenue also known as district 0204,  
8 section 009.00, block 02.00, lot 012.000 and 25 Park Street also known  
9 as district 0204, section 017.00, block 4.00, lot 024.000 and a vacant  
10 lot on Park Street also known as district 0204, section 017.00, block  
11 4.00, lot 025.000.

12 If accepted, the application shall be reviewed as if it had been  
13 received on or before the taxable status date established for such  
14 rolls. If satisfied that such not-for-profit corporation would otherwise  
15 be entitled to such exemption if the organization had filed an applica-  
16 tion for such exemption by the appropriate taxable status date, the  
17 assessor of the town of Brookhaven upon approval by the town of Brookha-  
18 ven town board may grant exemption from taxation with respect to the  
19 subject rolls and make appropriate correction to the subject rolls. If  
20 the exemption is granted and such not-for-profit corporation shall have  
21 paid any tax with regard to the subject rolls, the town of Brookhaven  
22 town board may, in its sole discretion, provide for the refund of those  
23 taxes paid and cancel taxes, fines, penalties, liens or interest remain-  
24 ing unpaid.

25 § 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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