STATE OF NEW YORK

5769

2019-2020 Regular Sessions

IN ASSEMBLY

February 19, 2019

Introduced by M. of A. RAIA, STERN -- read once and referred to the Committee on Real Property Taxation

AN ACT to authorize the East Northport Fire Department to receive retroactive real property tax exempt status

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 county of Suffolk is hereby authorized to accept from the East Northport Fire Department an application for exemption from real property taxes pursuant to subdivision 2 of section 464 of the real property tax law, with respect to the 2017-2018 assessment roll for a portion of the 2017-2018 school taxes and all of the 2018 general taxes and a portion of the 2017 general taxes, for the parcel conveyed to such organization located at 206 Laurel Road, East Northport, town of Huntington, county of Suffolk, otherwise known as Suffolk county parcel ID district 0400 section 058.00 block 02.00 lot 072.000 and district 0400 section 058.00 block 02.00 lot 071.000. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such roll.

If satisfied that such organization would otherwise be entitled to such exemption if such organization had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the Suffolk county legislature, may make appropriate correction to the subject rolls. If such exemption is granted and such organization, therefore, shall have paid any tax with respect to the subject rolls, the applicable governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel those taxes, fines, penalties, liens or interest 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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