STATE OF NEW YORK

6468

2019-2020 Regular Sessions

IN ASSEMBLY

March 7, 2019

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

AN ACT to authorize the assessor of the town of Huntington, county of Suffolk, to accept from the South Huntington Union Free School District an application for exemption from real property taxes

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 Huntington, county of Suffolk, is hereby authorized to accept from South Huntington Union Free School District an application for exemption from real property taxes pursuant to section 406 of the real property tax law for the 2018-2019 assessment roll, for the parcel owned by such organization located at 441 Oakwood road, Huntington Station within the town of Huntington, county of Suffolk, otherwise known as Suffolk county tax map, section 135, block 2, lot 6. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such rolls.

If satisfied that such organization would otherwise be entitled to such exemption if such organization had acquired the property and filed an application by the appropriate taxable status date, the assessor may make appropriate corrections 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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