STATE OF NEW YORK

8793

IN SENATE

July 16, 2020

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:

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

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

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

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If satisfied that such municipal corporation would otherwise be entitled to such exemption if such municipal corporation had filed an application for exemption by the appropriate taxable status date, the assessor, upon the approval of the Town of Brookhaven town board, may grant exemption from taxation on such assessment rolls and make the appropriate corrections of the subject rolls. If exemptions are granted and such municipal corporation, therefore, shall have paid any tax with respect to the subject rolls, the applicable governing body or tax departments, at their sole discretion, shall provide for the refund of the taxes paid, along with any fines or penalties paid, and cancel taxes remaining unpaid.

§ 2. This act shall take effect immediately.