9055

## IN SENATE

October 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 permitting Mercy Haven, Inc. to file an application for a 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 Islip is hereby authorized to accept from 3 Mercy Haven, Inc., a not-for-profit organization, an application for 4 exemption from real property taxes pursuant to section 420-a of the real 5 property tax law (a) for the 2017-2018 assessment roll for the parcels 6 owned by such organization located in the town of Islip located at 56 7 Adams Road in Central Islip, also known as district 0500, section 78.00, block 01.00, lot 039.000; 58 Adams Road in Central Islip, also known as 8 district 0500, section 78.00, block 01.00, lot 038.000; and 60 Adams 9 Road in Central Islip, also known as district 0500, section 79.00, block 10 01.00, lot 001.000; and (b) for the 2018-2019 and 2019-2020 assessment 11 12 rolls for the parcel owned by such organization located in the town of Islip located at 56 Adams Road in Central Islip, also known as district 13 0500, section 78.00, block 01.00, lot 039.001. 14

If accepted, the application shall be reviewed as if it had been 15 16 received on or before the taxable status date established for such 17 rolls. If satisfied that such not-for-profit organization would otherwise be entitled to such exemption if the organization had filed an 18 application for such exemption by the appropriate taxable status date, 19 the assessor of the town of Islip upon approval by the town of Islip 20 town board may grant exemption from taxation with respect to the subject 21 22 rolls and make appropriate correction to the subject rolls. If the 23 exemption is granted and such not-for-profit organization shall have 24 paid any tax with regard to the subject rolls, the town of Islip town board may, in its sole discretion, provide for the refund of those taxes 25 26 paid and cancel taxes, fines, penalties, liens or interest remaining 27 unpaid.

28 § 2. This act shall take effect immediately.

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

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