STATE OF NEW YORK

10032

IN ASSEMBLY

April 29, 2022

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

AN ACT in relation to authorizing the town of Brookhaven, county of Suffolk assessor to accept an application for a real property tax exemption from the Brookhaven Fire District

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 Brookhaven, county of Suffolk is hereby authorized to accept from the Brookhaven Fire District, an application for exemption from real property taxes pursuant to section 464 of the real property tax law with respect to the 2020-2021 assessment roll, for the parcel owned by such organization located at 16 Seeley Street, town of Brookhaven, county of Suffolk, otherwise known as Suffolk county tax map district 0200, section 932.00, block 04.00, lot 005.00. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such assessment 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 Brookhaven town board, may grant exemption from all taxation and make appropriate corrections to the subject roll. 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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