STATE OF NEW YORK

5461--B

2021-2022 Regular Sessions

IN ASSEMBLY

February 17, 2021

Introduced by M. of A. THIELE -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee

AN ACT in relation to authorizing the Flanders, Riverside and Northampton Community Association, Inc. to file an application for a partial 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 Southampton, county of Suffolk, is hereby authorized to accept from the Flanders, Riverside and Northampton Community Association, Inc., an application for a partial exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2019-2020 assessment roll, for the parcels conveyed to such organization, with such parcel being located at 12 Oaks Avenue, in the town of Southampton, otherwise known as Suffolk county tax map section 123.000, block 0002, lot 049.000.

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 the organization had filed an application for such exemption by the appropriate taxable status date, the assessor of the town of Southampton, upon approval by the town board, may grant exemption from taxation on such assessment roll and make the appropriate correction of 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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