

# STATE OF NEW YORK

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6190--A

2021-2022 Regular Sessions

## IN ASSEMBLY

March 10, 2021

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

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 for the 2018-2019 assessment roll for the parcel owned  
6 by such organization located in the town of Islip located at 56 Adams  
7 Road in Central Islip, also known as district 0500, section 78.00, block  
8 01.00, lot 039.001.

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

21 § 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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