STATE OF NEW YORK

961

2021-2022 Regular Sessions

IN ASSEMBLY

(Prefiled)

January 6, 2021

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

AN ACT to amend a chapter of the laws of 2020 relating to authorizing the assessor of the town of Huntington, county of Suffolk, to accept from Chabad Lubavitch Chai Center, Inc., an application for exemption from real property taxes, as proposed in legislative bills numbers S.8136 and A.10206, in relation to making the exemption contingent upon the approval of the town board of Huntington

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section 1 of a chapter of the laws of 2020 relating to authorizing the assessor of the town of Huntington, county of Suffolk, to accept from Chabad Lubavitch Chai Center, Inc., an application for exemption from real property taxes, as proposed in legislative bills numbers S.8136 and A.10206, is amended to read as follows:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the town of Huntington, county of Suffolk, is hereby authorized to accept from Chabad Lubavitch Chai Center, Inc. an application for exemption from real property taxes pursuant to section 420-a of the real property tax law, with respect to the 2018-2019 assessment rolls, for the parcels owned by such organization, with such parcels being located at 46 Candlewood Path, in the town of Huntington, county of Suffolk, otherwise known as Suffolk county tax map section 262 block 2 lot 3. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such rolls.

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 [~~Suffolk county legislature~~] *town board of Huntington*,

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

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may make appropriate correction to the subject rolls. 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 on the same date and in the same manner as a chapter of the laws of 2020, relating to authorizing the assessor of the town of Huntington, county of Suffolk, to accept from Chabad Lubavitch Chai Center, Inc., an application for exemption from real property taxes, as proposed in legislative bills numbers S.8136 and A.10206, takes effect.