STATE OF NEW YORK

IN ASSEMBLY

April 8, 2022

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

AN ACT in relation to authorizing the assessor of the town of Brookha-
   ven, county of Suffolk, to accept an application for exemption from
   real property taxes from the Selden Fire District

   **The People of the State of New York, represented in Senate and Assem-
   bly, do enact as follows:**

1   Section 1. Notwithstanding any other provision of law to the contrary,
2 the assessor of the town of Brookhaven, county of Suffolk, is hereby
3 authorized to accept from the Selden Fire District, an application for
4 exemption from real property taxes pursuant to section 464 of the real
5 property tax law with respect to the 2021-2022 assessment roll, for the
6 parcels owned by such organization, with such parcels being located at
7 235 Magnolia Drive, in the town of Brookhaven, county of Suffolk, other-
8 wise known as Suffolk county tax map district 0200, section 393.00,
9 block 0.700, lot 006.000.
10   If accepted, the application shall be reviewed as if it had been
11 received on or before the taxable status date established for such roll.
12 If satisfied that such organization would otherwise be entitled to such
13 exemption if such organization had filed an application for exemption by
14 the appropriate taxable status date, the assessor, upon approval by the
15 Brookhaven town board, may grant exemption from all taxation and make
16 appropriate corrections to the subject roll. If such exemption is grant-
17 ed and such organization therefore shall have paid any tax with respect
18 to the subject roll, the applicable governing body or tax department
19 may, in its sole discretion, provide for the refund of the taxes paid,
20 along with any fines or penalties paid, and cancel any taxes, fines,
21 penalties, interest, or tax liens remaining unpaid.
22   § 2. This act shall take effect immediately.

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