STATE OF NEW YORK

4598

2021-2022 Regular Sessions

IN SENATE

February 5, 2021

Introduced by Sen. BROOKS -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT in relation to authorizing the Copiague Fire District to file an application for 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 Babylon, county of Suffolk, is hereby authorized to accept from the Copiague 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 parcels owned by such organization, with such parcels being located at 25 Parkside Court, in the hamlet of Copiague, town of Babylon, county of Suffolk, otherwise known as Suffolk county tax map district 0100, section 193.00, block 02.00, lot 026.000 and 31 Parkside Court, in the hamlet of Copiague, town of Babylon, county of Suffolk, otherwise known as Suffolk county tax map district 0100, section 193.00, block 02.00, lot 025.000.

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 such organization had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the town of Babylon 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 roll, the applicable governing body or tax department may, in its sole discretion, provide for the refund of the taxes paid, along with any fines or penalties paid, and cancel any taxes, fines, penalties, interest, or tax liens 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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