STATE OF NEW YORK

5402

2021-2022 Regular Sessions

IN SENATE

March 4, 2021

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

AN ACT in relation to authorizing Chabad of Islip Township Inc. to file an application for exemption from real property taxes for certain assessment rolls

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 Islip, county of Suffolk, is hereby authorized to accept from Chabad of Islip Township, Inc., a not-for-profit corporation, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law with respect to the 2019-2020 assessment roll, for the parcel owned by such not-for-profit corporation which is located at 49 Union Avenue, in the town of Islip, county of Suffolk, otherwise known as Suffolk county tax map district 0500, section 370.00, block 04.00, lot 031.002. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such assessment rolls.

If satisfied that such corporation would otherwise be entitled to such exemption if such corporation had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval of the Town of Islip town board, may grant exemption from taxation on such assessment rolls and make the appropriate corrections of the subject rolls. If exemptions are granted and such corporation, therefore, shall have paid any tax with respect to the subject rolls, the applicable governing body or tax departments, in their sole discretion, shall provide for the refund of the taxes paid, along with any fines or penalties paid, and cancel taxes 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.

LBD09668-01-1