# STATE OF NEW YORK

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6590--A

2021-2022 Regular Sessions

# IN SENATE

May 7, 2021
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Introduced by Sen. PALUMBO -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT in relation to authorizing the Flanders, Riverside and Northampton Community Association, Inc. to file an application for a partial exemption from real property taxes

**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 Southampton, county of Suffolk, is hereby
3  authorized to accept from the Flanders, Riverside and Northampton Commu-
4  nity Association, Inc., an application for a partial exemption from real
5  property taxes pursuant to section 420-a of the real property tax law
6  for the 2019-2020 assessment roll, for the parcels conveyed to such
7  organization, with such parcel being located at 12 Oaks Avenue, in the
8  town of Southampton, otherwise known as Suffolk county tax map section
9  123.000, block 0002, lot 049.000.
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 the organization had filed an application for such
14 exemption by the appropriate taxable status date, the assessor of the
15 town of Southampton, upon approval by the town board, may grant
16 exemption from taxation on such assessment roll and make the appropriate
17 correction of the subject roll. If such exemption is granted and such
18 organization, therefore, shall have paid any tax with respect to the
19 subject rolls, the applicable governing body or tax department may, in
20 its sole discretion, provide for the refund of those taxes paid and
21 cancel those taxes, fines, penalties, liens or interest remaining
22 unpaid.
23   § 2. This act shall take effect immediately.