

# STATE OF NEW YORK

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6634

2021-2022 Regular Sessions

## IN SENATE

May 10, 2021

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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 permitting Brentwood Fire District to file an application for a retroactive real property tax exemption

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 Islip, county of Suffolk is hereby author-  
3 ized to accept from Brentwood Fire District, a not-for-profit organiza-  
4 tion, an application for exemption from real property taxes pursuant to  
5 section 464 of the real property tax law for the 2020-2021 assessment  
6 roll, for a parcel owned by such organization located in the town of  
7 Islip located at 1171 Howells Road, Bay Shore, also known as district  
8 0500, section 242.00, block 03.00, lot 047.001.

9 If accepted, such application shall be reviewed as if it had been  
10 received on or before the taxable status dates established for such  
11 rolls. If satisfied that such non-profit would otherwise be entitled to  
12 such exemption if such non-profit had filed an application for exemption  
13 by the appropriate taxable status dates, the assessor, upon approval of  
14 the governing body of the town of Islip, may grant exemption from all  
15 taxation and make appropriate corrections to the subject rolls. If such  
16 exemption is granted and such non-profit therefore shall have paid any  
17 tax with respect to the subject rolls, the governing body or tax depart-  
18 ment may, in its sole discretion, provide for the refund of those taxes  
19 paid and cancel any taxes, fines, penalties, interest or tax liens  
20 remaining unpaid.

21 § 2. This act shall take effect immediately.

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

LBD11196-01-1