# STATE OF NEW YORK

6634

2021-2022 Regular Sessions

# IN SENATE

May 10, 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 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:**

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 Brentwood Fire District, a not-for-profit organization, an application for exemption from real property taxes pursuant to section 464 of the real property tax law for the 2020-2021 assessment roll, for a parcel owned by such organization located in the town of Islip located at 1171 Howells Road, Bay Shore, also known as district 0500, section 242.00, block 03.00, lot 047.001.

If accepted, such application shall be reviewed as if it had been received on or before the taxable status dates established for such rolls. If satisfied that such non-profit would otherwise be entitled to such exemption if such non-profit had filed an application for exemption by the appropriate taxable status dates, the assessor, upon approval of the governing body of the town of Islip, may grant exemption from all taxation and make appropriate corrections to the subject rolls. If such exemption is granted and such non-profit therefore shall have paid any tax with respect to the subject rolls, the governing body or tax department may, in its sole discretion, provide for the refund of those taxes 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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