

STATE OF NEW YORK

5461

2021-2022 Regular Sessions

IN ASSEMBLY

February 17, 2021

Introduced by M. of A. THIELE -- read once and referred to the Committee on Real Property Taxation

AN ACT in relation to authorizing the Flanders, Riverside and Northampton Community Association, Inc. 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:

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 exemption from real property
5 taxes pursuant to section 420-a of the real property tax law for the
6 2019-2020 assessment roll, for the parcels conveyed to such organiza-
7 tion, with such parcels being located at 12 Oaks Avenue, in the town of
8 Southampton, otherwise known as Suffolk county tax map section 123.000,
9 block 0002, lot 049.000 and at 26 Pine Avenue in the town of Southamp-
10 ton, otherwise known as Suffolk county tax map section 123.000, block
11 0002, lot 016.001.

12 If accepted, the application shall be reviewed as if it had been
13 received on or before the taxable status date established for such roll.
14 If satisfied that such organization would otherwise be entitled to such
15 exemption if the organization had filed an application for such
16 exemption by the appropriate taxable status date, the assessor of the
17 town of Southampton, upon approval by the town board, may grant
18 exemption from taxation on such assessment roll and make the appropriate
19 correction of the subject roll. If such exemption is granted and such
20 organization, therefore, shall have paid any tax with respect to the
21 subject rolls, the applicable governing body or tax department may, in
22 its sole discretion, provide for the refund of those taxes paid and
23 cancel those taxes, fines, penalties, liens or interest remaining
24 unpaid.

25 § 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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