STATE OF NEW YORK

8254

2021-2022 Regular Sessions

IN ASSEMBLY

August 25, 2021

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

AN ACT in relation to authorizing the assessor of the town of Smithtown, county of Suffolk, to accept from the New Horizons Counseling Center, Inc., 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:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the town of Smithtown, county of Suffolk, is hereby authorized to accept from the New Horizons Counseling Center, Inc., an application for exemption from real property taxes pursuant to section 420-a of the real property tax law, with respect to the 2019 and 2020 assessment rolls, for the parcel owned by such organization, with such parcel being located at 1056 W. Jericho Turnpike, in the town of Smithtown, county of Suffolk, otherwise known as Suffolk county tax map section 094.00 block 03.00 lot 002.003. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such rolls.

If satisfied that such organization would otherwise be entitled to such exemption if such organization had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the Smithtown town board, may make appropriate correction to the subject rolls. If such exemption is granted and such organization, therefore, shall have paid any tax with respect to the subject rolls, the applicable governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel those taxes, fines, penalties, liens or interest 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.

LBD11929-01-1