

# STATE OF NEW YORK

9379--A

## IN ASSEMBLY

February 23, 2022

Introduced by M. of A. ENGLEBRIGHT -- read once and referred to the Committee on Real Property Taxation -- reported and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT in relation to authorizing VFW Post 4927 to file an application for exemption from real property taxes for certain assessment rolls

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 Brookhaven, county of Suffolk, is hereby  
3 authorized to accept from VFW Post 4927, a not-for-profit corporation,  
4 an application for exemption from real property taxes pursuant to  
5 section 452 of the real property tax law with respect to the 2019-2020  
6 assessment roll for a portion of the 2019-2020 school taxes and a  
7 portion of the 2020 general taxes and all of the 2020-2021 assessment  
8 roll for the 2020-2021 school taxes and the 2021 general taxes for the  
9 parcel owned by such not-for-profit corporation which is located at 34  
10 Lamport Ave, in the town of Brookhaven, county of Suffolk, otherwise  
11 known as Suffolk county tax map district 0200, section 182.00, block  
12 05.00, lot 024.000. If accepted, the application shall be reviewed as if  
13 it had been received on or before the taxable status date established  
14 for such assessment rolls.

15 If satisfied that such not-for-profit corporation would otherwise be  
16 entitled to such exemption if such corporation had filed an application  
17 for exemption by the appropriate taxable status date, the assessor, upon  
18 approval of the Town of Brookhaven town board, may grant exemption from  
19 taxation on such assessment rolls and make the appropriate corrections  
20 of the subject rolls. If exemptions are granted and such corporation,  
21 therefore, shall have paid any tax with respect to the subject rolls,  
22 the applicable governing body or tax departments, in their sole  
23 discretion, shall provide for the refund of the taxes paid, along with  
24 any fines or penalties paid, and cancel taxes remaining 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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