STATE OF NEW YORK

6001

2021-2022 Regular Sessions

IN SENATE

March 25, 2021

Introduced by Sen. BROOKS -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT in relation to authorizing Choice for All, Inc. to file an application for 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 village of Freeport is hereby authorized to accept from Choice for All, Inc. an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2021 assessment roll, for the parcel owned by such organization, with such parcel being located in the village of Freeport at 358 N Main Street, otherwise known as: section 55, block 363, lot 663. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such roll.

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 state date, the assessor of the village of Freeport, upon approval by board of trustees of the village of Freeport, may grant exemption from all taxation beginning on the date of the conveyance of such parcel to such organization on the effective date of this act and cancel taxes, fines, penalties and interest remaining unpaid, and repay any taxes, fines, penalizes and interest paid by such organization, and make appropriate correction of the subject roll.

§ 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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