STATE OF NEW YORK

6207

2021-2022 Regular Sessions

IN SENATE

April 15, 2021

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

AN ACT to authorize Long Island Science Center to file an application for a 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 Riverhead is hereby authorized to accept from Long Island Science Center an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2019-2020 assessment roll, for the parcels conveyed to such organization, with such parcels being located in the town of Riverhead at 111 East Main Street, otherwise known as: Suffolk county tax map district 0600 section 129.000 block 0001 lot 011.000. 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 status date, the assessor of the town of Riverhead, upon approval by the town board of such town, 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, penalties 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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