STATE OF NEW YORK

6729

2021-2022 Regular Sessions

IN SENATE

May 13, 2021

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

AN ACT authorizing the Good Samaritan Hospital Medical Center 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:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the town of Islip, county of Suffolk, is hereby authorized to accept from the Good Samaritan Hospital Medical Center, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law with respect to the 2020-2021 assessment roll, for the parcel owned by such organization, with such parcel being located at 1111 Montauk Highway, in the hamlet of West Islip, town of Islip, county of Suffolk, otherwise known as Suffolk county tax map number 474.1-2-1. 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 non-profit 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 town board of Islip, may grant exemption from all taxation and make appropriate corrections to the subject roll. If such exemption is granted and such organization therefor shall have paid any tax with respect to the subject roll, the applicable governing body or tax department may, in its sole discretion, provide for the refund of the taxes paid, along with any fines or penalties paid, and cancel any taxes, fines, penalties, interest, or tax liens 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.

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