STATE OF NEW YORK

8494

IN SENATE

March 7, 2022

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

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:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the town of Brookhaven, county of Suffolk, is hereby authorized to accept from VFW Post 4927, a not-for-profit corporation, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law with respect to the 2019-2020 assessment roll for a portion of the 2019-2020 school taxes and a portion of the 2020 general taxes and all of the 2020-2021 assessment roll for the 2020-2021 school taxes and the 2021 general taxes for the parcel owned by such not-for-profit corporation which is located at 34 Lamport Ave, in the town of Brookhaven, county of Suffolk, otherwise known as Suffolk county tax map district 0200, section 182.00, block 05.00, lot 024.000. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such assessment rolls.

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

LBD14660-01-2