STATE OF NEW YORK

8799

IN SENATE

April 18, 2022

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

AN ACT in relation to authorizing Tu Vien Truc Lam Buddhist Central, Inc. to file an application for certain real property tax exemptions

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, 2 the assessor of the town of Brookhaven, county of Suffolk, is hereby authorized to accept from Tu Vien Truc Lam Buddhist Central, Inc., a 4 not-for-profit corporation, an application for exemption from real prop-5 erty taxes pursuant to section 420-a of the real property tax law with 6 respect to the 2021 assessment roll for a portion of school taxes and 7 general taxes, for the parcel owned by such not-for-profit corporation 8 which is located at 356 Terryville Road, in the hamlet of Port Jefferson Station, town of Brookhaven, county of Suffolk, otherwise known as Suffolk county tax map district 0200, section 227.00, block 07.00, lot 10 11 011.000. If accepted, the application shall be reviewed as if it had 12 been received on or before the taxable status date established for such 13 assessment rolls.

If satisfied that such corporation would otherwise be entitled to such 15 exemption if such corporation had filed an application for exemption by 16 the appropriate taxable status date, the assessor, upon approval of the 17 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 19 have paid any tax with respect to the subject rolls, the applicable 20 governing body or tax departments, in their sole discretion, shall 21 22 provide for the refund of the taxes paid, along with any fines or penal-23 ties paid, and cancel taxes remaining unpaid.

§ 2. This act shall take effect immediately.

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2.4

EXPLANATION -- Matter in italics (underscored) is new; matter in brackets [-] is old law to be omitted.

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