

STATE OF NEW YORK

2756

2023-2024 Regular Sessions

IN ASSEMBLY

January 27, 2023

Introduced by M. of A. GANDOLFO -- read once and referred to the Committee on Real Property Taxation

AN ACT in relation to authorizing the assessor of the town of Islip, county of Suffolk, to accept an application for exemption from real property taxes from the East Islip Fire District

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

- 1 Section 1. Notwithstanding any other provision of law to the contrary,
2 the assessor of the town of Islip, county of Suffolk, is hereby author-
3 ized to accept from the East Islip Fire District, an application for
4 exemption from real property taxes pursuant to section 464 of the real
5 property tax law with respect to the 2023-2024 assessment roll, for the
6 parcel owned by such organization, with such parcel being located at
7 1000 Christopher Drive, in the hamlet of East Islip, town of Islip,
8 county of Suffolk, otherwise known as Suffolk county tax map district
9 0500, section 211.10, block 1.00, lot 006.000.
10 If accepted, the application shall be reviewed as if it had been
11 received on or before the taxable status date established for such roll.
12 If satisfied that such organization would otherwise be entitled to such
13 exemption if such organization had filed an application for exemption by
14 the appropriate taxable status date, the assessor of the town of Islip,
15 upon approval by the Islip town board, may grant exemption from all
16 taxation and make appropriate corrections to the subject roll. If such
17 exemption is granted and such organization therefore shall have paid any
18 tax with respect to the subject roll, the applicable governing body or
19 tax department may, in its sole discretion, provide for the refund of
20 the taxes paid, along with any fines or penalties paid, and cancel any
21 taxes, fines, penalties, interest, or tax liens remaining unpaid.
22 § 2. This act shall take effect immediately.

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

LBD01300-01-3