# STATE OF NEW YORK

2756--A

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 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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:**

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 East Islip Fire District, an application for exemption from real property taxes pursuant to section 464 of the real property tax law with respect to a portion of the 2021-2022 assessment roll and with respect to the entire 2022-2023 assessment roll, for the parcel owned by such organization, with such parcel being located at 1000 Christopher Drive, in the hamlet of East Islip, town of Islip, county of Suffolk, otherwise known as Suffolk county tax map district 0500, section 211.10, block 1.00, lot 006.000.

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 Islip, upon approval by the Islip town board, may grant exemption from all taxation and make appropriate corrections to the subject roll. If such exemption is granted and such organization therefore 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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