STATE OF NEW YORK

5628--A

2023-2024 Regular Sessions

IN ASSEMBLY

March 20, 2023

Introduced by M. of A. FITZPATRICK -- 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 Smithtown, county of Suffolk, to accept from Mother and Unborn Baby Care of LI, Inc., 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 Smithtown, county of Suffolk, is hereby authorized to accept from Mother and Unborn Baby Care of Long Island, Inc., an application for exemption from real property taxes pursuant to section 420-a of the real property tax law, with respect to the 2021 assessment roll, for the parcel owned by such organization, with such parcel being located at 91 Maple Avenue, in the town of Smithtown, county of Suffolk, otherwise known as Suffolk county tax map district 0800 section 104.00 block 02.00 lot 007.000. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such rolls.

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, upon approval by the Smithtown town board, may make appropriate correction to the subject rolls. If such exemption is granted and such organization, therefore, shall have paid any tax with respect to the subject rolls, the applicable governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel those taxes, fines, penalties, liens or interest 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.

LBD08554-02-3