STATE OF NEW YORK

5822

2023-2024 Regular Sessions

IN ASSEMBLY

March 23, 2023

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

AN ACT in relation to authorizing the assessor of the town of Brookhaven, county of Suffolk, to accept from the Post-Morrow Foundation, 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 Brookhaven, county of Suffolk, is hereby authorized to accept from the Post-Morrow Foundation, Inc. an application for exemption from real property taxes pursuant to section 420-a of the real property tax law, with respect to the 2022-2023 assessment roll for the parcels owned by such organization, with parcels being located at 0 and 25 Orchard Road, in the town of Brookhaven, county of Suffolk, otherwise known as Suffolk county tax map numbers 0200-979.60-03-002, 0200-979.60-03-008, 0200-979.60-03-009, 0200-979.60-03-011 and 0200-979.60-03-020.001. 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 town board of Brookhaven, 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.

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