

# STATE OF NEW YORK

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2500

2023-2024 Regular Sessions

## IN SENATE

January 20, 2023

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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 the Jamesport Fire District to file 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:

- 1 Section 1. Notwithstanding any other provision of law to the contrary,  
2 the assessor of the town of Riverhead, county of Suffolk, is here-  
3 by authorized to accept from the Jamesport Fire District, an application  
4 for exemption from real property taxes pursuant to section 464 of the  
5 real property tax law with respect to the 2021-2022 assessment roll,  
6 for the parcels owned by such organization, with such parcels being  
7 located at 41 Manor Lane, in the village of Jamesport, town of River-  
8 head, county of Suffolk, otherwise known as Suffolk county tax map  
9 district 0600, section 068.00, block 02.00, lot 010.006.  
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, upon approval by the  
15 town of Riverhead board, may grant exemption from all taxation and  
16 make appropriate corrections to the subject roll. If such exemption is  
17 granted and such organization therefore shall have paid any tax with  
18 respect to the subject roll, the applicable governing body or tax  
19 department may, in its sole discretion, provide for the refund of the  
20 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.

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