STATE OF NEW YORK

2500--A

Cal. No. 306

2023-2024 Regular Sessions

IN SENATE

January 20, 2023

Introduced by Sen. PALUMBO -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- reported favorably from said committee, ordered to first and second report, ordered to a third reading, amended and ordered reprinted, retaining its place in the order of third reading

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:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the town of Riverhead, county of Suffolk, is hereby authorized to accept from the Jamesport Fire District, an application for exemption from real property taxes pursuant to section 464 of the real property tax law with respect to the 2021-2022 and 2022-2023 assessment rolls, for the parcels owned by such organization, with such parcels being located at 41 Manor Lane, in the village of Jamesport, town of Riverhead, county of Suffolk, otherwise known as Suffolk county tax map district 0600, section 068.00, block 02.00, lot 010.006.

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, upon approval by the town of Riverhead 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.

LBD06966-03-3