

# 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:

1 Section 1. Notwithstanding any other provision of law to the contrary,  
2 the assessor of the town of Islip, county of Suffolk, is hereby author-  
3 ized to accept from the East Islip Fire District, an application for  
4 exemption from real property taxes pursuant to section 464 of the real  
5 property tax law with respect to a portion of the 2021-2022 assessment  
6 roll and with respect to the entire 2022-2023 assessment roll, for the  
7 parcel owned by such organization, with such parcel being located at  
8 1000 Christopher Drive, in the hamlet of East Islip, town of Islip,  
9 county of Suffolk, otherwise known as Suffolk county tax map district  
10 0500, section 211.10, block 1.00, lot 006.000.

11 If accepted, the application shall be reviewed as if it had been  
12 received on or before the taxable status date established for such roll.  
13 If satisfied that such organization would otherwise be entitled to such  
14 exemption if such organization had filed an application for exemption by  
15 the appropriate taxable status date, the assessor of the town of Islip,  
16 upon approval by the Islip town board, may grant exemption from all  
17 taxation and make appropriate corrections to the subject roll. If such  
18 exemption is granted and such organization therefore shall have paid any  
19 tax with respect to the subject roll, the applicable governing body or  
20 tax department may, in its sole discretion, provide for the refund of  
21 the taxes paid, along with any fines or penalties paid, and cancel any  
22 taxes, fines, penalties, interest, or tax liens remaining unpaid.

23 § 2. This act shall take effect immediately.

EXPLANATION--Matter in italics (underscored) is new; matter in brackets  
[-] is old law to be omitted.

LBD01300-03-3