

# STATE OF NEW YORK

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5844--B

2023-2024 Regular Sessions

## IN ASSEMBLY

March 23, 2023

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Introduced by M. of A. DeSTEFANO -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee

AN ACT in relation to authorizing the assessor of the town of Brookhaven, county of Suffolk to accept an application for a real property tax exemption from De Bethesda Eglise

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 Brookhaven, county of Suffolk, is hereby  
3 authorized to accept from De Bethesda Eglise an application for  
4 exemption from real property taxes pursuant to section 462 of the real  
5 property tax law with respect to the 2020 and 2021 assessment rolls for  
6 all of the 2020 and 2021 general taxes for the parcel owned by such  
7 organization located at 48 Edgewater Drive, in the hamlet of Mastic  
8 Beach, town of Brookhaven, county of Suffolk, otherwise known as Suffolk  
9 county tax map district 0200, section 975.00, block 12.00, lot 004.000.  
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  
12 assessment rolls.

13 If satisfied that such organization would otherwise be entitled to  
14 such exemption if such organization had filed an application for  
15 exemption by the appropriate taxable status date, the assessor, upon  
16 approval by the Brookhaven town board, may make appropriate correction  
17 to the subject rolls. If such exemption is granted and such organiza-  
18 tion, therefore, shall have paid any tax with respect to the subject  
19 rolls, the applicable governing body or tax department may, in its sole  
20 discretion, provide for the refund of those taxes paid and cancel those  
21 taxes, fines, penalties, liens or interest 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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