

STATE OF NEW YORK

2500--B

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 -- again 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:

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 a portion of the 2021-2022
6 assessment roll and all of the 2022-2023 assessment roll, for the
7 parcels owned by such organization, with such parcels being located at
8 41 Manor Lane, in the village of Jamesport, town of Riverhead, county of
9 Suffolk, otherwise known as Suffolk county tax map district 0600,
10 section 068.00, block 02.00, lot 010.006.

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, upon approval by the
16 town of Riverhead board, may grant exemption from all taxation and
17 make appropriate corrections to the subject roll. If such exemption is
18 granted and such organization therefore shall have paid any tax with
19 respect to the subject roll, the applicable governing body or tax
20 department may, in its sole discretion, provide for the refund of the
21 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.

LBD06966-05-3