

# STATE OF NEW YORK

7884--B

2025-2026 Regular Sessions

## IN ASSEMBLY

April 11, 2025

Introduced by M. of A. FITZPATRICK -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- ordered to a third reading -- committed to the Committee on Ways and Means in accordance with Rule 3, sec. 2 -- reference changed 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 town of Smithtown assessor to accept an application for a real property tax exemption from Tiegerman Community Services, Inc.

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 Smithtown, county of Suffolk, is hereby  
3 authorized to accept from Tiegerman Community Services, Inc., an appli-  
4 cation for exemption from real property taxes pursuant to section 420-a  
5 of the real property tax law, with respect to the 2023-2024 assessment  
6 rolls, for the parcel owned by such organization, with such parcel being  
7 located at 10 Lordly Court, in the town of Smithtown, county of Suffolk,  
8 otherwise known as Suffolk county tax map district 0800 section 028.00  
9 block 03.00 lot 027.000. If accepted, the application shall be reviewed  
10 as if it had been received on or before the taxable status date estab-  
11 lished for such rolls.

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

21 § 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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