STATE OF NEW YORK

7604--A

2025-2026 Regular Sessions

IN SENATE

April 23, 2025

Introduced by Sen. MATTERA -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- 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:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the town of Smithtown, county of Suffolk, is hereby authorized to accept from Tiegerman Community Services, Inc., an application for exemption from real property taxes pursuant to section 420-a of the real property tax law, with respect to the 2022-2023 and the 2023-2024 assessment rolls, for the parcel owned by such organization, with such parcel being located at 10 Lordly Court, in the town of Smithtown, county of Suffolk, otherwise known as Suffolk county tax map district 0800 section 028.00 block 03.00 lot 027.000. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such rolls.

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 Smithtown town board, may make appropriate correction to the subject rolls. If such exemption is granted and such organization, therefore, shall have paid any tax with respect to the subject rolls, the applicable governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel those taxes, fines, penalties, liens or interest 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.

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