

6975--A

I N S E N A T E

March 2, 2010

Introduced by Sen. FUSCHILLO -- 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 to authorize the Long Island Progressive Missionary Baptist Churches General Association to file an application for a real property tax exemption

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 Babylon, county of Suffolk, is hereby
3 authorized to accept from the Long Island Progressive Missionary Baptist
4 Churches General Association, an application for exemption from real
5 property taxes pursuant to section 420-a of the real property tax law
6 for the 2009 assessment roll for the parcel owned by such not-for-profit
7 organization which is located in the town of Babylon at 3065 Great Neck
8 Road in the village of Copiague, otherwise known as section 174.00,
9 block 4, lot 30. If accepted, such application shall be reviewed as if
10 it had been received on or before the taxable status date established
11 for such roll.

12 If satisfied that such organization: (i) acquired title to the proper-
13 ty for which it seeks exemption subsequent to the taxable status date
14 established for such rolls and prior to the taxable status date for the
15 next ensuing assessment rolls and (ii) would otherwise be entitled to
16 such exemption if such organization had filed an application for
17 exemption by the appropriate taxable status date, the assessor of the
18 town of Babylon, upon approval by the town board of the town of Babylon,
19 may grant exemption from all taxation beginning with the date of acqui-
20 sition of the property by such church and make appropriate correction to
21 the subject rolls. If exemption is granted and such church therefore
22 shall have paid any tax with respect to the subject rolls, the governing
23 body or tax department may, in its sole discretion, provide for the
24 refund of those taxes paid and cancel taxes, fines, penalties or inter-
25 est remaining unpaid.

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

LBD15686-04-0

1 S 2. This act shall take effect immediately.