

3420--A

2011-2012 Regular Sessions

I N S E N A T E

February 22, 2011

Introduced by Sen. FLANAGAN -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- recommitted to the Committee on Local Government in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to authorize the Holy Cross Polish National Church to retroactively apply for a real property tax exemption for certain property in the town of Smithtown, county of Suffolk

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 is hereby authorized to accept
3 from the Holy Cross Polish National Church, an application or renewal
4 application for exemption from real property taxes pursuant to section
5 420-a of the real property tax law for the 2006-2007 and 2007-2008
6 assessment rolls, for the parcel owned by such not-for-profit church
7 which is located at 59 Half Hollow Road, in Commack in the town of
8 Smithtown, county of Suffolk, otherwise known as Suffolk county tax map
9 # 473489 62.-3-1. If accepted, the application or renewal application
10 shall be reviewed as if it had been received on or before the taxable
11 status date established for such rolls.

12 If satisfied that such not-for-profit organization would otherwise be
13 entitled to such exemption if such not-for-profit organization had filed
14 an application or renewal application for exemption by the appropriate
15 taxable status date, the assessor, upon approval by the Smithtown town
16 board, may make appropriate correction to the subject rolls. If such
17 exemption is granted and such organization, therefore, shall have paid
18 any tax with respect to the subject rolls, the applicable governing body
19 or tax department may, in its sole discretion, provide for the refund of
20 those taxes paid and cancel those taxes, fines, penalties, liens, or
21 interest remaining unpaid.

22 S 2. This act shall take effect immediately.

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

LBD04773-03-2