S T A T E   O F   N E W   Y O R K

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5532

2013-2014 Regular Sessions

I N   S E N A T E

May 16, 2013
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Introduced by Sen. BOYLE -- read twice and ordered printed, and when
  printed to be committed to the Committee on Local Government

AN ACT authorizing Saint John Evangelical Lutheran Church to retroac-
  tively apply for a real property tax exemption for certain property in
  the town of Islip, county of Suffolk

  THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEM-
BLY, DO ENACT AS FOLLOWS:

 1   Section 1. Notwithstanding any other provision of law to the contrary,
 2 the assessor of the town of Islip is hereby authorized to accept from
 3 Saint John Evangelical Lutheran Church, an application or renewal appli-
 4 cation for exemption from real property taxes pursuant to section 420-a
 5 of the real property tax law for the 2012-2013 assessment rolls, for the
 6 parcel owned by such non-profit organization which is located at 1675
 7 Coates Avenue, in the hamlet of Holbrook, town of Islip, county of
 8 Suffolk,   otherwise   known   as   Suffolk   county   tax   map
 9 #0500-259.00-01.00-027.000, item number 762265. If accepted, the appli-
10 cation or renewal application shall be reviewed as if it had been
11 received on or before the taxable status date established for such
12 rolls.
13   If satisfied that such organization would have otherwise been entitled
14 to such exemption if such organization had filed an application for such
15 exemption by the appropriate taxable status date, the assessor of the
16 town of Islip, upon approval by the town board of the town of Islip, may
17 grant exemption from all taxation with respect to the subject rolls and
18 make appropriate corrections to the subject roll. If the exemption is
19 granted and such organization shall have paid any tax with regard to the
20 subject rolls, the town board may, in its sole discretion, provide for
21 the refund of those taxes paid and cancel taxes, fines, penalties, liens
22 or interest remaining unpaid.
23   S 2. This act shall take effect immediately.

       EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets
                       [ ] is old law to be omitted.
                                                          LBD11133-01-3