

STATE OF NEW YORK

9773

IN ASSEMBLY

April 8, 2022

Introduced by M. of A. SMITH -- read once and referred to the Committee on Real Property Taxation

AN ACT in relation to authorizing the assessor of the town of Brookhaven, county of Suffolk, to accept an application for a real property tax exemption from the International Baptist Church

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 Brookhaven, county of Suffolk, is hereby
3 authorized to accept from the International Baptist Church, an applica-
4 tion for exemption from real property taxes pursuant to section 462 of
5 the real property tax law with respect to the 2020-2021 assessment roll,
6 for the parcel owned by such organization located at 5 John Vincent
7 Court, town of Brookhaven, county of Suffolk, District 0200 Section
8 470.00, Block 01.00, Lot 004.006. If accepted, the application shall
9 be reviewed as if it had been received on or before the taxable status
10 date established for such roll.

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