

7148

2009-2010 Regular Sessions

I N A S S E M B L Y

March 25, 2009

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

AN ACT to authorize the United Methodist Church to file an application
for a real property tax exemption

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 Brookhaven is hereby authorized to accept
3 from the United Methodist Church, an application for exemption from real
4 property taxes pursuant to section 420-a of the real property tax law
5 for the 2008-2009 assessment roll for the parcel owned by the United
6 Methodist Church, located in the town of Brookhaven at 10 Church Street
7 in the hamlet Patchogue, otherwise known as district 0200, section
8 975.30, block 3.00, lot 24.000. If accepted, the application shall be
9 reviewed as if it had been received on or before the taxable status date
10 established for such rolls. If satisfied that the United Methodist
11 Church, would otherwise be entitled to such exemption if it had filed an
12 application for exemption by the appropriate taxable status dates, the
13 assessor of the town of Brookhaven may upon approval by the town board
14 of such town, grant exemption from taxation based on the 2008-2009
15 assessment roll and owing by such church on the effective date of this
16 act, and make appropriate correction of the subject rolls. If such
17 exemption is granted and if such corporation shall have paid any tax
18 with respect to the subject rolls, the governing body or tax department
19 may, in its sole discretion, provide for the refund of those taxes paid
20 and cancel taxes, fines, penalties or interest remaining unpaid.
21 S 2. This act shall take effect immediately.

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

LBD07084-01-9