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

S. 3649 A. 7201

2009-2010 Regular Sessions

S E N A T E - A S S E M B L Y

March 26, 2009

IN SENATE -- Introduced by Sen. MARCELLINO -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

IN ASSEMBLY -- Introduced by M. of A. CONTE, RAIA -- read once and referred to the Committee on Real Property Taxation

AN ACT to authorize Bethel A.M.E. Church to file an application for real property tax exemption

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

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the town of Huntington is hereby authorized to accept from Bethel A.M.E. Church an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2007 and 2008 assessment rolls for the parcel owned by such not-for-profit organization which is located in Huntington Station in Long Island district 0400 in the town of Huntington, at 51 10th Avenue, otherwise known as section 136.00, block 01.00, lot 021.00. If accepted, such application shall be reviewed as if it had been received on or before the taxable status dates established for such rolls.

If satisfied that Bethel A.M.E. Church would otherwise be entitled to such exemption if it had filed an application for exemption by the appropriate taxable status date, the assessor of the town of Huntington may upon approval by the town council of such town, grant exemption from taxation based on the 2007 and 2008 assessment rolls and owing by such not-for-profit organization on the effective date of this act, and make appropriate correction of the subject rolls. If such exemption is granted and if such not-for-profit organization shall have paid any tax with respect to the subject rolls, the governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel taxes, fines, penalties or interest remaining unpaid.

S 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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