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

S. 6704 A. 9796

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

January 28, 2010

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 -- read once and referred to the Committee on Real Property Taxation

AN ACT to authorize the Good News Church of New York to file an application for real property tax exemptions

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 Town of Huntington in the county of Suffolk is hereby authorized to accept from Good News Church of New York an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for such portion of the 2006--2007 and 2007--2008 tax rolls as occurs between June 27, 2007 and the end of each such tax year, for the parcels of real property located in the town of Huntington, county of Suffolk, known as section 099.00, block 01.00, lot 001.000-005.000, district 0400. If accepted, the applications shall be reviewed as if they had been received on or before the taxable status date established for each such tax year and tax roll. If satisfied that such organization (i) acquired title to the property for which it seeks exemption subsequent to the taxable status date established for such roll and prior to the taxable status date for the next ensuing assessment roll and (ii) would otherwise be entitled to such exemption if such organization had filed an application for exemption by the appropriate taxable status date, the town assessor may grant exemption from all taxation beginning with the date of acquisition of the property by such organization and make appropriate correction to the subject roll(s). If exemption is granted and such organization therefore shall have paid any tax with respect to the subject roll, 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.

LBD15410-01-0