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

10025

I N A S S E M B L Y

February 24, 2010

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

AN ACT to authorize the Long Island Progressive Missionary Baptist Churches General Association to file an application for a 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 Babylon, county of Suffolk, is hereby authorized to accept from the Long Island Progressive Missionary Baptist Churches General Association, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2010 assessment roll for the parcel owned by such not-for-profit organization which is located in the town of Babylon at 3065 Great Neck Road in the village of Copiague, otherwise known as section 174.00, block 4, lot 30. If accepted, such application shall be reviewed as if it had been received on or before the taxable status date established for such 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 rolls and prior to the taxable status date for the next ensuing assessment rolls 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 assessor of the town of Babylon, upon approval by the town board of the town of Babylon, may grant exemption from all taxation beginning with the date of acquisition of the property by such church and make appropriate correction to the subject rolls. If exemption is granted and such church therefore 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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