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

4186

2009-2010 Regular Sessions

I N A S S E M B L Y

January 30, 2009

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

AN ACT authorizing the assessor of the town of Islip to accept an application from the Christian Worship Center Church of God for real property tax exemption for the 2000-2001 assessment roll for a certain piece of property

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

Section 1. (a) Notwithstanding any other provision of law to the contrary, the assessor of the town of Islip is hereby authorized to accept from the Christian Worship Center Church of God an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2000-2001 assessment roll, as to which March 1, 2000 was the taxable status date for a parcel formerly owned by the Church of God of Brentwood located in the town of Islip at 137 Suffolk Avenue, in the hamlet of Central Islip, otherwise known as: district 0500, section 119.00, block 01.00, lot 069.000. The Christian Worship Center Church of God is the successor in interest to the Church of God of Brentwood, the former owner of the property. The Christian Worship Center Church of God shall be authorized to file such application on behalf of itself and the Church of God of Brentwood.

(b) If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such rolls.

If satisfied that such church would otherwise be entitled to such exemption if such church had filed an application for exemption by the appropriate taxable status date, the assessor of the town of Islip, upon approval by the town board of such town, may grant exemption from all taxation based on the 2000-2001 assessment rolls and owing by such church on the effective date of this act and cancel taxes, fines, penalties and interest remaining unpaid, and make appropriate corrections to

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

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the subject roll. If such exemption is granted and such church therefore shall have paid any tax with respect to the subject roll, the applicable department in the town of Islip, upon approval of the town board of such town, 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.