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

4660

2009-2010 Regular Sessions

I N A S S E M B L Y

February 5, 2009

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

AN ACT to authorize the town of Islip to accept from the Church of God 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 Islip, in the county of Suffolk, is hereby authorized to accept from the Church of God, a corporation or association organized or conducted exclusively for religious or educational purposes or for both such purposes, an application or renewal application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2000 and 2001 assessment rolls, for the parcel owned by such corporation located at 137 Suffolk Avenue, Central Islip, being designated on the tax map parcel number 0500.11900.0100.069000.0000 in such town. If accepted, the application or renewal application shall be reviewed as if it had been received on or before the taxable status date established for the 2000 and 2001 assessment rolls. Pending the completion of such review by the assessor of the town of Islip and appropriate adjustment of such assessment rolls, the sale of any and all tax liens related to the subject parcel and resulting from taxes imposed that are based upon such assessment rolls shall be suspended from the effective date of this act until no later than December 31, 2009.

If satisfied that such corporation or association would otherwise be entitled to such exemption if such corporation had filed an application or renewal 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 with respect to the subject tax roll due and owing by such corporation or on the effective date of this act, and cancel taxes, fines, penalties and interest

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

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remaining unpaid, and make appropriate correction of the subject assessment rolls.

The assessor of the town of Islip, upon approval by the town board of such town, may grant exemption from all taxes calculated and due on or after the acquisition date of the property by such corporation and make appropriate correction to the subject rolls on condition that such assessor refund to any purchaser of a lien on such parcel the amount of any consideration paid to the county of Suffolk for the purchase of such tax lien, along with reasonable interest paid on such consideration, and costs necessarily incurred in connection with such purchase, and costs necessarily incurred in connection with reconveyance thereof to the county of Suffolk; and such assessor further shall provide for the vacating of such tax lien and cancel any taxes, fines, penalties or interest remaining unpaid.

S 2. This act shall take effect immediately.