

8334

2009-2010 Regular Sessions

I N A S S E M B L Y

May 15, 2009

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

AN ACT to authorize the Holy Cross Polish National Church to retroactively apply for a real property tax exemption for certain property in the town of Smithtown, county of Suffolk

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

1 Section 1. Notwithstanding any other provision of law to the contrary,
2 the assessor of the town of Smithtown is hereby authorized to accept
3 from the Holy Cross Polish National Church, an application or renewal
4 application for exemption from real property taxes pursuant to section
5 420-a of the real property tax law for the 2006-2007 assessment rolls,
6 for the parcel owned by such not-for-profit church which is located at
7 59 Half Hollow Road, in Commack in the town of Smithtown, county of
8 Suffolk, otherwise known as Suffolk county tax map # 473489 62.-3-1. If
9 accepted, the application or renewal application shall be reviewed as if
10 it had been received on or before the taxable status date established
11 for such rolls.

12 If satisfied that such not-for-profit organization would otherwise be
13 entitled to such exemption if such not-for-profit organization had filed
14 an application or renewal application for exemption by the appropriate
15 taxable status date, the assessor, upon approval by the Smithtown town
16 board, may make appropriate correction to the subject rolls. If such
17 exemption is granted and such organization, therefore, shall have paid
18 any tax with respect to the subject rolls, the applicable governing body
19 or tax department may, in its sole discretion, provide for the refund of
20 those taxes paid and cancel those taxes, fines, penalties, liens, or
21 interest remaining unpaid.

22 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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