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

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8336

2009-2010 Regular Sessions

I N   A S S E M B L Y

May 15, 2009
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Introduced by M. of A. FITZPATRICK -- read once and referred to the
   Committee on Real Property Taxation

AN ACT to authorize the Holy Cross Roman Catholic Church to retroactive-
   ly 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 ASSEM-
BLY, 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 Roman Catholic 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 2005-2006 assessment rolls,
 6 for the parcel owned by such not-for-profit church which is located at
 7 85 Nichols Road, village of Nesconset in the town of Smithtown, county
 8 of Suffolk, otherwise known as Suffolk county tax map school district 8,
 9 section 169, block 001, lots 009.001 and 009.002.   If accepted, the
10 application or renewal application shall be reviewed as if it had been
11 received on or before the taxable status date established for such
12 rolls.
13   If satisfied that such not-for-profit organization would otherwise be
14 entitled to such exemption if such not-for-profit organization had filed
15 an application or renewal application for exemption by the appropriate
16 taxable status date, the assessor, upon approval by the Smithtown town
17 board, may make appropriate correction to the subject rolls. If such
18 exemption is granted and such organization, therefore, shall have paid
19 any tax with respect to the subject rolls, the applicable governing body
20 or tax department may, in its sole discretion, provide for the refund of
21 those taxes paid and cancel those taxes, fines, penalties, liens, or
22 interest remaining unpaid.
23   S 2. This act shall take effect immediately.

                                                          LBD02731-01-9