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

8159

I N S E N A T E

June 14, 2010

Introduced by Sen. LAVALLE -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to authorize the assessor of the town of Brookhaven, in the county of Suffolk, to accept an application for exemption from real property taxes from the Temple Baptist Church for a certain parcel of land located in the town Brookhaven

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 Brookhaven, county of Suffolk, is hereby authorized to accept from the Temple Baptist Church an application exemption from real property taxes pursuant to section 420-a of the real property tax law for the assessment roll as to which March 1, 2009 was the taxable status date with respect to the 2009-2010 tax roll, for the parcel acquired by the Temple Baptist Church located in the town of Brookhaven at 70 Smith Road, Ridge, New York, otherwise known as section 406, block 01, lot 006. If accepted, the 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 an exemption subsequent to the taxable status date established for such roll and prior to the taxable status date for the next ensuing assessment roll 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, upon approval of the town board of the town of Brookhaven, may grant exemption from all taxation beginning with the date of acquisition of the property by such organization and make appropriate correction to the subject roll. If such exemption is granted and such organization therefore shall have paid any tax with respect to the subject roll, the governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel taxes, fines, penalties, interest or tax liens 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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