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

3375

2011-2012 Regular Sessions

I N A S S E M B L Y

January 25, 2011

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

AN ACT authorizing the assessor of the town of Stony Point to accept an application for exemption from real property taxes from the Virgin Mary & St. Pakhomious Coptic Orthodox Church, for certain parcels of land located in the town of Stony Point

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

Section 1. Notwithstanding any other provision of any law to the contrary, the assessor of the town of Stony Point is hereby authorized to accept from Virgin Mary & St. Pakhomious Coptic Orthodox Church, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the assessment rolls for 2007 and 2008 for the parcel located at 1 Swim Club Lane, Stony Point, New York, otherwise known as section 14.02, block 1, lot 31. 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 Virgin Mary & St. Pakhomious Coptic Orthodox Church, (i) acquired title to the property for which it seeks exemption subsequent to the taxable status dates established for such rolls and prior to the taxable status dates for the next ensuing assessment rolls and (ii) would otherwise be entitled to such exemption if it had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the town board of the town of Stony Point, may grant exemption from taxation beginning with the date of acquisition of the property by Virgin Mary & St. Pakhomious Coptic Orthodox Church, and make appropriate correction of these subject rolls. If such exemption is granted and if Virgin Mary & St. Pakhomious Coptic Orthodox Church, shall have paid any tax with respect to such subject rolls, the governing body or tax department 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.

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

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