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

3751

2011-2012 Regular Sessions

I N A S S E M B L Y

January 27, 2011

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

AN ACT to authorize the First Church of Christ, Scientist, to file an application for a 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 Brookhaven is hereby authorized to accept from the First Church of Christ, Scientist, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2004-2005 assessment roll for the parcel owned by the First Church of Christ, Scientist, located in the town of Brookhaven at 400 Nichols Road in the hamlet Setauket, otherwise known as district 0200, section 305.00, block 3.00, lot 12.000. 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 the First Church of Christ, Scientist, would otherwise be entitled to such exemption if it had filed an application for exemption by the appropriate taxable status dates, the assessor of the town of Brookhaven may upon approval by the town board of such town, grant exemption from taxation based on the 2004-2005 assessment roll and owing by such church on the effective date of this act, and make appropriate correction of the subject rolls. If such exemption is granted and if such corporation shall have paid any tax with respect to the 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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