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

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S. 4545   A. 7062

2011-2012 Regular Sessions

S E N A T E - A S S E M B L Y

April 11, 2011
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IN SENATE -- Introduced by Sen. ZELDIN -- read twice and ordered print-
  ed, and when printed to be committed to the Committee on Local Govern-
  ment

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

AN ACT to authorize the United Latin American Pentecostal Church to
  retroactively apply for a real property tax exemption for certain
  property in the town of Brookhaven, 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 Brookhaven is hereby authorized to accept
 3 from the United Latin American Pentecostal Church, an application or
 4 renewal application for exemption from real property taxes pursuant to
 5 section 420-a of the real property tax law for the 2009-2010 assessment
 6 rolls, for the parcel owned by such not-for-profit church which is
 7 located at 304 East Main Street, in the village of Patchogue in the town
 8 of Brookhaven, county of Suffolk, otherwise known as Suffolk county tax
 9 map #0200.00000.00008.420968.0000. If accepted, the application or
10 renewal application shall be reviewed as if it had been received on or
11 before the taxable status date established for such rolls.
12   If satisfied that such church would have otherwise been entitled to
13 such exemption if such church had filed an application for such
14 exemption by the appropriate taxable status date, the assessor of the
15 town of Brookhaven may grant exemption from all taxation beginning with
16 respect to the subject roll and make appropriate corrections to the
17 subject roll.   If the exemption is granted and such church shall have
18 paid any tax with regard to the subject rolls, the town board may, in
19 its sole discretion, provide for the refund of those taxes paid and
20 cancel taxes, fines, penalties, liens or interest remaining unpaid.
21   S 2. This act shall take effect immediately.