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

2666

2011-2012 Regular Sessions

I N S E N A T E

January 28, 2011

Introduced by Sen. JOHNSON -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to authorize the Church of God of Brentwood 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. (a) Notwithstanding any other provision of law, the assessor of the town of Islip is hereby authorized to accept from the Church of God of Brentwood an application for an exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2002-2003 assessment roll, as to which March 1, 2002 was the taxable status date, with respect to the real property taxes for the 2002-2003 assessment roll for the parcels owned by such church located in the town of Islip at 77 Marshall Avenue, Brentwood, otherwise known as: district 500, section 114, block 3, lot 16.

(b) If accepted, such 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 church would otherwise be entitled to such exemption if the church had filed an application for exemption by the appropriate taxable status date, the assessor of the town of Islip, upon approval by the town board of such town, may grant exemption from all taxation based on the 2002-2003 assessment roll and owing by such church on the effective date of this act and cancel taxes, fines, penalties and interest remaining unpaid, and make appropriate corrections to the subject roll. If such exemption is granted and such church shall have paid any tax with respect to the subject roll, the applicable department of the town of Islip, upon the approval of the town board of such town, 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.

LBD07073-01-1