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

4166

2011-2012 Regular Sessions

I N S E N A T E

March 22, 2011

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

AN ACT to authorize the Holy Cross Roman Catholic Church to retroactively apply for real property tax exemptions for certain properties in the town of Smithtown, county of Suffolk

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 Smithtown is hereby authorized to accept from the Holy Cross Roman Catholic Church applications or renewal applications for exemptions from real property taxes pursuant to section 420-a of the real property tax law for the 2005-2006 assessment rolls, for the parcel owned by such not-for-profit church which is located at 85 Nichols Road, village of Nesconset in the town of Smithtown, county of Suffolk, otherwise known as Suffolk county tax map number 0800-169.00-01.00-009.001 and for the 2006-2007 assessment rolls, for the parcel owned by the not-for-profit church which is located at 89 Nichols Road, village of Nesconset in the town of Smithtown, county of Suffolk, otherwise known as Suffolk county tax map number 0800-169.00-01.00-010.001 If accepted, the applications or renewal applications shall be reviewed as if they had been received on or before the taxable status date established for such rolls.

If satisfied that such not-for-profit organization would otherwise be entitled to such exemptions if such not-for-profit organization had filed applications or renewal applications for exemptions by the appropriate taxable status date, the assessor, upon approval by the Smithtown town board, may make appropriate correction to the subject rolls. If such exemptions are granted and such organization, therefore, shall have paid any taxes with respect to the subject rolls, the applicable governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel those taxes, fines, penalties, liens, 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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