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

S. 4601 A. 7114

2011-2012 Regular Sessions

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

April 13, 2011

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

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

AN ACT authorizing the assessor of the town of Islip to accept an application for exemption from real property taxes from St. John's Evangelical Lutheran Church for certain parcels of land located in the town of Sayville

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 Islip is hereby authorized to accept from St. John's Evangelical Lutheran 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 two thousand ten and two thousand eleven for the parcel located at 345 Broadway, Sayville, New York, 11776, also known as lot 003.002 of block 03.00 of section 260.00 of district 0500. 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 St. John's Evangelical Lutheran 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 Suffolk county legislature, may grant exemption from taxation beginning with the date of acquisition of the property by St. John's Evangelical Lutheran Church, and make appropriate correction of

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

LBD10318-02-1

these subject rolls. If such exemption is granted and if St. John's Evangelical Lutheran 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.