

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:

1 Section 1. Notwithstanding any other provision of any law to the
2 contrary, the assessor of the town of Islip is hereby authorized to
3 accept from St. John's Evangelical Lutheran Church, an application for
4 exemption from real property taxes pursuant to section 420-a of the real
5 property tax law for the assessment rolls for two thousand ten and two
6 thousand eleven for the parcel located at 345 Broadway, Sayville, New
7 York, 11776, also known as lot 003.002 of block 03.00 of section 260.00
8 of district 0500. If accepted, the application shall be reviewed as if
9 it had been received on or before the taxable status date established
10 for such rolls.

11 If satisfied that St. John's Evangelical Lutheran Church, (i) acquired
12 title to the property for which it seeks exemption subsequent to the
13 taxable status dates established for such rolls and prior to the taxable
14 status dates for the next ensuing assessment rolls and (ii) would otherwise be entitled to such exemption if it had filed an application for
15 exemption by the appropriate taxable status date, the assessor, upon
16 approval by the Suffolk county legislature, may grant exemption from
17 taxation beginning with the date of acquisition of the property by St.
18 John's Evangelical Lutheran Church, and make appropriate correction of
19

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

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1 these subject rolls. If such exemption is granted and if St. John's
2 Evangelical Lutheran Church shall have paid any tax with respect to such
3 subject rolls, the governing body or tax department may, in its sole
4 discretion, provide for the refund of those taxes paid and cancel taxes,
5 fines, penalties or interest remaining unpaid.
6 S 2. This act shall take effect immediately.