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

2630--B

2011-2012 Regular Sessions

I N A S S E M B L Y

January 19, 2011

Introduced by M. of A. FITZPATRICK -- read once and referred to the Committee on Real Property Taxation -- recommitted to the Committee on Real Property Taxation in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee

AN ACT to authorize the Polish National Catholic Church of the Holy Cross to retroactively apply for a real property tax exemption for certain property 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 Polish National Catholic Church of the Holy Cross, an application or renewal application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2006-2007 and 2007-2008 assessment rolls, for the parcel owned by such not-for-profit church which is located at 59 Half Hollow Road, in Commack in the town of Smithtown, county of Suffolk, otherwise known as Suffolk county tax map # 473489 62.-3-1. If accepted, the application or renewal application shall be reviewed as if it 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 exemption if such not-for-profit organization had filed an application or renewal application for exemption 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 exemption is granted and such organization, therefore, shall have paid any tax 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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