

7958

2011-2012 Regular Sessions

I N A S S E M B L Y

May 25, 2011

Introduced by M. of A. RAMOS -- 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 the Gospel Tabernacle Church of God in Christ for certain parcels of land located in the town of Islip

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 the Gospel Tabernacle Church of God in Christ, an application
4 for exemption from real property taxes pursuant to section 420-a of
5 the real property tax law for the assessment rolls for the 2008, 2009,
6 2010, and 2011 tax years for the parsonage parcel located at 84 Banana
7 Street, Central Islip, New York, 11722, also known as Lot 033.000 of
8 Block 03.00 of Section 186.00 of District 0500. If accepted, the application
9 shall be reviewed as if it had been received on or before the
10 taxable status date established for such rolls.

11 If satisfied that the Gospel Tabernacle Church of God in Christ, (i)
12 acquired title to the property for which it seeks exemption subsequent
13 to the taxable status dates established for such rolls and prior to the
14 taxable status dates for the next ensuing assessment rolls and (ii)
15 would otherwise be entitled to such exemption if it had filed an application
16 for exemption by the appropriate taxable status date, the assessor,
17 upon approval by the town board of Islip, may grant exemption from
18 taxation beginning with the date of acquisition of the property by the
19 Gospel Tabernacle Church of God in Christ, and make appropriate
20 correction of these subject rolls. If such exemption is granted and if
21 the Gospel Tabernacle Church of God in Christ shall have paid any tax
22 with respect to such subject rolls, the governing body or tax department
23 may, in its sole discretion, provide for the refund of those taxes paid
24 and cancel taxes, fines, penalties or interest remaining unpaid.

25 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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