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

7958--B

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 -- 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 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:

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 the Gospel Tabernacle Church of God in Christ, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the assessment rolls for the 2009-2010, 2010-2011 and 2011-2012 assessable tax years for the parsonage parcel located at 84 Banana Street, Central Islip, New York, 11722, also known as Lot 033.000 of Block 03.00 of Section 186.00 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 the Gospel Tabernacle Church of God in Christ, 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 town board of Islip, may grant exemption from taxation and make appropriate correction to these subject rolls. If such exemption is granted and if the Gospel Tabernacle Church of God in Christ 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.

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

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