2636

2011-2012 Regular Sessions

IN SENATE

January 27, 2011

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

AN ACT to authorize Iglesia de Dios Pentecostal to file an application for a real property tax exemption

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 Islip is hereby authorized to accept from Iglesia de Dios Pentecostal an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2001-2002 assessment roll, as to which March 1, 2001 was the taxable status date, with respect to the real property taxes for such assessment roll, for the parcel conveyed to such organization on August 7, 2001, with such parcel being located in the town of Islip at 2 MacArthur Avenue, Brentwood, otherwise known as: district 0500, section 136.00, block 01.00, lot 17.1. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such roll.

If satisfied that such organization would otherwise be entitled to such exemption if such organization had filed an application for exemption by the appropriate taxable status date, the assessor of the town of Islip, upon approval by the town board of such town, may grant exemption from all taxation beginning on the date of the conveyance of such parcel to such organization on the effective date of this act and cancel taxes, fines, penalties and interest remaining unpaid, and make appropriate correction of the subject roll.

S 2. This act shall take effect immediately.

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

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