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

S. 4545 A. 7062

2011-2012 Regular Sessions

S E N A T E - A S S E M B L Y

April 11, 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. MURRAY -- read once and referred to the Committee on Real Property Taxation

AN ACT to authorize the United Latin American Pentecostal Church to retroactively apply for a real property tax exemption for certain property in the town of Brookhaven, 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 Brookhaven is hereby authorized to accept from the United Latin American Pentecostal Church, an application or renewal application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2009-2010 assessment rolls, for the parcel owned by such not-for-profit church which is located at 304 East Main Street, in the village of Patchogue in the town of Brookhaven, county of Suffolk, otherwise known as Suffolk county tax map #0200.00000.00008.420968.0000. 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 church would have otherwise been entitled to such exemption if such church had filed an application for such exemption by the appropriate taxable status date, the assessor of the town of Brookhaven may grant exemption from all taxation beginning with respect to the subject roll and make appropriate corrections to the subject roll. If the exemption is granted and such church shall have paid any tax with regard to the subject rolls, the town board may, in its sole discretion, provide for the refund of those taxes paid and cancel 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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