

6453

2013-2014 Regular Sessions

I N   A S S E M B L Y

April 1, 2013

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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 2010-2011 and 2011-2012 assessment  
6     rolls for the parsonage parcel located at 84 Banana Street, Central  
7     Islip, New York, 11722, also known as Lot 033.000 of Block 03.00 of  
8     Section 186.00 of District 0500. If accepted, the application shall be  
9     reviewed as if it had been received on or before the taxable status date  
10    established for such rolls.

11    If satisfied that the Gospel Tabernacle Church of God in Christ would  
12    otherwise be entitled to such exemption if it had filed an application  
13    for exemption by the appropriate taxable status date, the assessor, upon  
14    approval by the town board of Islip, may grant exemption from taxation  
15    and make appropriate correction to these subject rolls. If such  
16    exemption is granted and if the Gospel Tabernacle Church of God in  
17    Christ shall have paid any tax with respect to such subject rolls, the  
18    governing body or tax department may, in its sole discretion, provide  
19    for the refund of those taxes paid and cancel taxes, fines, penalties or  
20    interest remaining unpaid.

21    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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