

2598

2013-2014 Regular Sessions

I N S E N A T E

January 22, 2013

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

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 applica-
4 tion for exemption from real property taxes pursuant to section 420-a of
5 the real property tax law for the assessment rolls for the 2009-2010,
6 2010-2011 and 2011-2012 assessable tax years for the parsonage parcel
7 located at 84 Banana Street, Central Islip, New York, 11722, also known
8 as Lot 033.000 of Block 03.00 of Section 186.00 of District 0500. If
9 accepted, the application shall be reviewed as if it had been received
10 on or before the taxable status date 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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