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

5532

2013-2014 Regular Sessions

I N S E N A T E

May 16, 2013

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

AN ACT authorizing Saint John Evangelical Lutheran Church to retroactively apply for a real property tax exemption for certain property in the town of Islip, 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 Islip is hereby authorized to accept from Saint John Evangelical Lutheran 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 2012-2013 assessment rolls, for the parcel owned by such non-profit organization which is located at 1675 Coates Avenue, in the hamlet of Holbrook, town of Islip, county of Suffolk, otherwise known as Suffolk county tax map #0500-259.00-01.00-027.000, item number 762265. 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 organization would have otherwise been entitled to such exemption if such organization had filed an application for such exemption by the appropriate taxable status date, the assessor of the town of Islip, upon approval by the town board of the town of Islip, may grant exemption from all taxation with respect to the subject rolls and make appropriate corrections to the subject roll. If the exemption is granted and such organization 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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