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

7946

2013-2014 Regular Sessions

I N A S S E M B L Y

June 11, 2013

Introduced by M. of A. GARBARINO, GRAF -- read once and referred to the Committee on Real Property Taxation

AN ACT authorizing Saint John's Evangelical Lutheran Church to file an application for retroactive tax exempt status

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's Evangelical Lutheran Church, an application for exemption from real property taxes pursuant to section 462 of the real property tax law for the 2012-2013 assessment roll, for the parcel conveyed to such organization, with such parcel being located in the town of Islip at 63 Loop Drive, Sayville, New York 11782, otherwise known as: Suffolk County Tax Map Number 259-1-27. 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 repay any taxes, fines, penalties and interest paid by such organization and make appropriate correction of the subject roll.

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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