

5532

2013-2014 Regular Sessions

I N   S E N A T E

May 16, 2013

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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:

1     Section 1. Notwithstanding any other provision of law to the contrary,  
2     the assessor of the town of Islip is hereby authorized to accept from  
3     Saint John Evangelical Lutheran Church, an application or renewal appli-  
4     cation for exemption from real property taxes pursuant to section 420-a  
5     of the real property tax law for the 2012-2013 assessment rolls, for the  
6     parcel owned by such non-profit organization which is located at 1675  
7     Coates Avenue, in the hamlet of Holbrook, town of Islip, county of  
8     Suffolk, otherwise known as Suffolk county tax map  
9     #0500-259.00-01.00-027.000, item number 762265. If accepted, the appli-  
10    cation or renewal application shall be reviewed as if it had been  
11    received on or before the taxable status date established for such  
12    rolls.

13    If satisfied that such organization would have otherwise been entitled  
14    to such exemption if such organization had filed an application for such  
15    exemption by the appropriate taxable status date, the assessor of the  
16    town of Islip, upon approval by the town board of the town of Islip, may  
17    grant exemption from all taxation with respect to the subject rolls and  
18    make appropriate corrections to the subject roll. If the exemption is  
19    granted and such organization shall have paid any tax with regard to the  
20    subject rolls, the town board may, in its sole discretion, provide for  
21    the refund of those taxes paid and cancel taxes, fines, penalties, liens  
22    or interest remaining unpaid.

23    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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