

5408

2015-2016 Regular Sessions

I N A S S E M B L Y

February 20, 2015

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

AN ACT to authorize the Faith Alive Ministries to file an application
for exemption from real property taxes for a certain parcel of land
located in the town of Islip

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEM-
BLY, 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 the Faith Alive Ministries an application for exemption from real prop-
4 erty taxes pursuant to section 420-a of the real property tax law for
5 the 2014-2015 assessment roll, for the parcel located in the hamlet of
6 Central Islip in the town of Islip, at 15 W. Suffolk Avenue otherwise
7 known as tax map number 0500 098.00 01.00 055.000. If accepted, the
8 application shall be reviewed as if it had been received on or before
9 the taxable status date established for such roll.
10 If satisfied that such ministry: (i) acquired title to the property
11 for which it seeks exemption subsequent to the taxable status date
12 established for such roll and prior to the taxable status date for the
13 next ensuing assessment roll and (ii) would otherwise be entitled to
14 such exemption if such ministry had filed an application for exemption
15 by the appropriate taxable status date, the assessor of the town of
16 Islip, upon approval by the town board of such town, may grant exemption
17 from all taxation beginning with the date of acquisition of the property
18 by such church and make appropriate correction to the subject roll. If
19 exemption is granted and such church therefore shall have paid any tax
20 with respect to the subject roll, the governing body or tax department
21 may, in its sole discretion, provide for the refund of those taxes paid
22 including the amount of any taxes held in escrow pursuant to the sale of
23 such property and cancel taxes, fines, penalties or interest remaining
24 unpaid.
25 S 2. This act shall take effect immediately.

EXPLANATION--Matter in *ITALICS* (underscored) is new; matter in brackets
[] is old law to be omitted.

LBD09184-01-5