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

9135--B

I N A S S E M B L Y

January 29, 2016

Introduced by M. of A. RAMOS -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee

AN ACT to authorize the Iglesia De Dios De Brentwood, Inc. 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 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 the Iglesia De Dios De Brentwood, Inc. an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for a portion of the 2014-2015 and 2015-2016 assessment rolls, for the parcels located in the hamlet of Brentwood, in the town of Islip, at 125 Emjay Boulevard otherwise known as tax map number 113-2-49.9 and 0 Emjay Boulevard otherwise known as tax map number 113-2-49.8. If accepted, the 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 not-for-profit organization: (i) acquired title to the property for which it seeks exemption subsequent to the taxable status date established for such rolls and prior to the taxable status date for the next ensuing assessment rolls and (ii) would otherwise be entitled to such exemption if such not-for-profit organization had filed an application for exemption by the appropriate taxable status date, the assessor of the town of Islip, upon arrival by the town board of such town, may grant exemption from all taxation beginning with the date of acquisition of the property by such not-for-profit organization and make appropriate correction to the subject roll. If exemption is granted and such not-for-profit organization therefore shall have paid any tax with respect to such subject rolls, the governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid including the amount of any taxes held in escrow pursuant to the sale of such property and cancel taxes, fines, penalties 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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