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I N   A S S E M B L Y

February 17, 2016

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

AN ACT granting the Lutheran Church of Our Savior Parish retroactive  
real property tax exempt status

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 Brookhaven is hereby authorized to accept  
3 from the Lutheran Church of Our Savior Parish, an application for  
4 exemption from real property taxes pursuant to section 462 of the real  
5 property tax law for the 2013-2014 assessment roll, for the parcel which  
6 is owned by such religious organization, but was not used by an officiating  
7 clergyman at the time that the application was required, due to  
8 the fact that the religious corporation was without a pastor from April  
9 30, 2012 through April 28, 2013. Said parcel is located in the town of  
10 Brookhaven, Village of Patchogue, at 38 Monroe Avenue, Patchogue, New  
11 York 11772, otherwise known as: Suffolk County Tax Map Number  
12 0204-005.00-0.200- 014.000. If accepted, the application shall be  
13 reviewed as if the property had been used by an officiating clergyman  
14 for residential purposes and said application was filed in a timely  
15 manner.

16     If satisfied that such organization would otherwise be entitled to  
17 such exemption, if the property had been used by an officiating clergyman  
18 for residential purposes on the appropriate taxable status date and  
19 if the said application had been filed in a timely manner, the assessor  
20 of the town of Brookhaven, upon approval by the town board of such town,  
21 may grant exemption from taxation and make appropriate corrections to  
22 the 2013-2014 assessment roll. If such exemption is granted, the applicable  
23 governing body or tax department may, in its discretion, provide  
24 for the refund of taxes paid and cancel any taxes, fines, penalties and  
25 interest remaining unpaid.

26     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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