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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 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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 420-a of the real  
5 property tax law for the 2013-2014 assessment roll, for the parcel which  
6 is owned by such religious organization located in the town of Brookha-  
7 ven, Village of Patchogue, at 38 Monroe Avenue, Patchogue, New York  
8 11772, otherwise known as: Suffolk County Tax Map Number  
9 0204-005.00-0.200-014.000. If accepted, the application shall be  
10 reviewed as if it had been received on or before the taxable status date  
11 established for such roll.

12     If satisfied that such organization would otherwise be entitled to  
13 such exemption, if such organization had filed an application for  
14 exemption by the appropriate taxable status date, the assessor of the  
15 town of Brookhaven, upon approval by the town board of such town, may  
16 grant exemption from taxation and make appropriate corrections to the  
17 2013-2014 assessment roll. If such exemption is granted, the applicable  
18 governing body or tax department may, in its discretion, provide for the  
19 refund of taxes paid and cancel any taxes, fines, penalties and interest  
20 remaining unpaid.

21     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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