

6738

I N S E N A T E

February 11, 2016

Introduced by Sen. BOYLE -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to authorize the Good Seed Church of God, Inc. to file an application for exemption from real property taxes for a certain parcel of land located in the hamlet of Islip Terrace

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 the Good Seed Church of God, Inc. an application for exemption from real
4 property taxes pursuant to section 420-a of the real property tax law
5 for the 2014-2015 assessment roll, for the parcel located in the hamlet
6 of Islip Terrace in the town of Islip, at 196 Seacliff Street otherwise
7 known as tax map number 229-2-78.1. If accepted, the application shall
8 be reviewed as if it had been received on or before the taxable status
9 date established for such roll.
10 If satisfied that such not-for-profit organization: (i) acquired title
11 to the property for which it seeks exemption subsequent to the taxable
12 status date established for such roll and prior to the taxable status
13 date for the next ensuing assessment roll and (ii) would otherwise be
14 entitled to such exemption if such not-for-profit organization had filed
15 an application for exemption by the appropriate taxable status date, the
16 assessor of the town of Islip, upon approval by the town board of such
17 town, may grant exemption from all taxation beginning with the date of
18 acquisition of the property by such not-for-profit organization and make
19 appropriate correction to the subject roll. If exemption is granted and
20 such not-for-profit organization therefore shall have paid any tax with
21 respect to the subject roll, the governing body or tax department may,
22 in its sole discretion, provide for the refund of those taxes paid
23 including the amount of any taxes held in escrow pursuant to the sale of
24 such property and cancel taxes, fines, penalties or interest remaining
25 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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