

5408

2015-2016 Regular Sessions

I N   A S S E M B L Y

February 20, 2015

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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.

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