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

7898

2015-2016 Regular Sessions

I N A S S E M B L Y

May 29, 2015

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

AN ACT to authorize True Vine Holiness Church of God to retroactively apply for a real property tax exemption for certain property in the town of Islip, county of Suffolk

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 county of Suffolk is hereby authorized to accept from True Vine Holiness Church of God, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2012, 2013 and 2014 assessment roll for the parcel owned by such not-for-profit entity which is located at 30 Mindres Avenue, in the town of Islip, county of Suffolk, otherwise known as Suffolk county section 115, block 2, lot 41. 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 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, upon approval by the Suffolk county legislature, may make appropriate correction to the subject rolls. If such exemption is granted and such organization, therefore, shall have paid any tax with respect to the subject rolls, the applicable governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel those taxes, fines, penalties, liens, 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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