

9069

I N   A S S E M B L Y

January 21, 2016

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

AN ACT authorizing Trinity Evangelical Lutheran Church of Islip to file  
an application for retroactive 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 Islip is hereby authorized to accept from  
3     Trinity Evangelical Lutheran Church of Islip, an application for  
4     exemption from real property taxes pursuant to section 462 of the real  
5     property tax law for the 2014-2015 assessment roll, for the parcel  
6     conveyed to such organization, with such parcel being located in the  
7     town of Islip at 250 Grant Avenue, Islip, New York 11751, otherwise  
8     known as: Suffolk County Tax Map Number 319-2-114. If accepted, the  
9     application shall be reviewed as if it had been received on or before  
10    the taxable status date established for such roll.  
11    If satisfied that such organization would otherwise be entitled to  
12    such exemption if such organization had filed an application for  
13    exemption by the appropriate taxable status date, the assessor of the  
14    town of Islip, upon approval by the town board of such town, may grant  
15    exemption from all taxation beginning on the date of the conveyance of  
16    such parcel to such organization on the effective date of this act and  
17    cancel taxes, fines, penalties, and interest remaining unpaid, and repay  
18    any taxes, fines, penalties and interest paid by such organization and  
19    make appropriate correction of the subject roll.  
20    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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