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

9158

I N A S S E M B L Y

January 29, 2016

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

AN ACT in relation to permitting the Lutheran Church of Our Savior (LCOS) to file an application for a real property tax exemption

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Notwithstanding the provisions of any other law, the assessor of the village of Patchogue is hereby authorized to accept from the Lutheran Church of Our Savior (LCOS) an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the assessment rolls 2013-2014, for the parcel located at 38 Monroe Avenue in the village of Patchogue. If accepted, the applications shall be reviewed as if they had been received on or before the taxable status date established for such rolls. If satisfied that the Lutheran Church of Our Savior (LCOS) (i) acquired title to the property for which it seeks exemption in March 2013 and (ii) would otherwise be entitled to such exemption if such corporation filed an application for the exemption on or before the appropriate taxable status dates, the assessor, upon approval by the town of Brookhaven, whichever the case may be, may grant exemption from taxation on such assessment rolls and make the appropriate corrections of the subject rolls. If exemptions are granted and such corporation, therefore, shall have paid any tax with respect to the subject rolls, the applicable governing body or tax departments, in their sole discretion, shall provide for the refund of the taxes paid and cancel taxes 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.

LBD13862-01-6