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

6361--A

Cal. No. 120

I N S E N A T E

January 7, 2016

Introduced by Sen. CROCI -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- reported favorably from said committee, ordered to first and second report, ordered to a third reading, passed by Senate and delivered to the Assembly, recalled, vote reconsidered, restored to third reading, amended and ordered reprinted, retaining its place in the order of third reading

AN ACT granting the Lutheran Church of Our Savior Parish retroactive real property tax exempt status

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 town of Brookhaven is hereby authorized to accept from the Lutheran Church of Our Savior Parish, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2013-2014 assessment roll, for the parcel which is owned by such religious organization located in the town of Brookhaven, Village of Patchogue, at 38 Monroe Avenue, Patchogue, New York 11772, otherwise known as: Suffolk County Tax Map Number 0204-005.00-0.200-014.000. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such roll.

If satisfied that such organization would otherwise be entitled to such exemption, if such organization had filed an application for exemption by the appropriate taxable status date, the assessor of the town of Brookhaven, upon approval by the town board of such town, may grant exemption from taxation and make appropriate corrections to the 2013-2014 assessment roll. If such exemption is granted, the applicable governing body or tax department may, in its discretion, provide for the refund of taxes paid and cancel any taxes, fines, penalties and 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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