

STATE OF NEW YORK

10191--A

IN ASSEMBLY

March 22, 2018

Introduced by M. of A. PELLEGRINO, SEAWRIGHT, BARRON, LAVINE -- Multi-Sponsored by -- M. of A. COOK -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT in relation to authorizing the West Babylon Church of God of Prophecy Inc., to file an application for exemption from real property taxes for certain assessment rolls

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 Babylon, county of Suffolk, is hereby
3 authorized to accept from the West Babylon Church of God of Prophecy
4 Inc., a not-for-profit corporation, an application for exemption from
5 real property taxes pursuant to section 420-a of the real property tax
6 law with respect to the 2017-2018 assessment rolls, for the parcel owned
7 by such not-for-profit corporation which is located at 196 Little East
8 Neck Road, West Babylon, town of Babylon, county of Suffolk, otherwise
9 known as Suffolk county tax map district 0100, section 216.00, block
10 04.00, lot 026.000. If accepted, the application shall be reviewed as if
11 it had been received on or before the taxable status date established
12 for such assessment rolls.

13 If satisfied that such corporation would otherwise be entitled to such
14 exemption if such corporation had filed an application for exemption by
15 the appropriate taxable status date, the assessor, upon approval of the
16 Town of Babylon town board, may grant exemption from taxation on such
17 assessment rolls and make the appropriate corrections of the subject
18 rolls. If exemptions are granted and such corporation, therefore, shall
19 have paid any tax with respect to the subject rolls, the applicable
20 governing body or tax departments, in their sole discretion, shall
21 provide for the refund of the taxes paid, along with any fines or penal-
22 ties paid, and cancel taxes remaining unpaid.

23 § 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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