

# STATE OF NEW YORK

S. 8657

A. 10680

## SENATE - ASSEMBLY

May 10, 2018

IN SENATE -- Introduced by Sen. LAVALLE -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

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

AN ACT in relation to authorizing Yaphank Presbyterian Church to file an application for exemption from real property taxation

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 Brookhaven is hereby authorized to accept  
3 from the Yaphank Presbyterian Church an application for exemption from  
4 real property taxes pursuant to section 420-a of the real property tax  
5 law for the 2017-2018 assessment roll, for the parcel located in the  
6 city of Yaphank in the town of Brookhaven, at 65 Main Street otherwise  
7 known as tax map number SCTM #200-612-1-11.001. If accepted, the appli-  
8 cation shall be reviewed as if it had been received on or before the  
9 taxable status date established for such roll.

10 If satisfied that the Yaphank Presbyterian Church: (i) acquired title  
11 to the property for which it seeks exemption subsequent to the taxable  
12 status date established for such roll and prior to the taxable status  
13 date for the next ensuing assessment roll and (ii) would otherwise be  
14 entitled to such exemption if the Yaphank Presbyterian Church had filed  
15 an application for exemption by the appropriate taxable status date, the  
16 assessor of the town of Brookhaven, upon approval by the town board of  
17 such town, may grant exemption from all taxation beginning with the date  
18 of acquisition of the property by the Yaphank Presbyterian Church and  
19 make appropriate correction to the subject roll. If the exemption is  
20 granted and the Yaphank Presbyterian Church therefore shall have paid  
21 any tax with respect to the subject roll, the governing body or tax  
22 department may, in its sole discretion, provide for the refund of those  
23 taxes paid including the amount of any taxes held in escrow pursuant to  
24 the sale of such property and cancel taxes, fines, penalties, and inter-  
25 est remaining unpaid.

26 § 2. This act shall take effect immediately.

EXPLANATION--Matter in italics (underscored) is new; matter in brackets  
[-] is old law to be omitted.

LBD15871-01-8