STATE OF NEW YORK

4912

2019-2020 Regular Sessions

IN ASSEMBLY

February 5, 2019

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

AN ACT in relation to permitting the Unitarian Universalist Congregation of the Great South Bay Sayville 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 any other provision of law to the contrary, the assessor of the town of Islip is hereby authorized to accept from the Unitarian Universalist Congregation of the Great South Bay Sayville, a not-for-profit organization, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2016-2017 and 2017-2018 assessment rolls, for the parcel owned by such organization in the town of Islip located at 11 Collins Avenue in Sayville also known as district 0500, section 383.00, block 02.00, lot 001.00.

If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such rolls. If satisfied that such not-for-profit corporation would otherwise be entitled to such exemption if the organization had filed an application for such exemption by the appropriate taxable status date, the assessor of the town of Islip upon approval by the town of Islip town board may grant exemption from taxation with respect to the subject rolls and make appropriate correction to the subject rolls. If the exemption is granted and such not-for-profit corporation shall have paid any tax with regard to the subject rolls, the town of Islip town board may, in its sole discretion, provide for the refund of those taxes paid and cancel taxes, fines, penalties, liens or interest remaining unpaid.

§ 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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