STATE OF NEW YORK

6503

2019-2020 Regular Sessions

IN SENATE

June 14, 2019

Introduced by Sen. MARTINEZ -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT in relation to authorizing Christian Worship Center Church of God to file an application for exemption from real property taxes for a certain assessment roll

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, county of Suffolk, is hereby authorized to accept from Christian Worship Center Church of God, a not-for-profit organization, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law with respect to the 2016-2017, 2017-2018, and 2018-2019 assessment rolls, for the parcels owned by such organization which are located at 133 Suffolk Avenue, in the hamlet of Central Islip, town of Islip, county of Suffolk, otherwise known as Suffolk county tax map district 0500, section 119.00, block 01.00, lot 068.000.

If accepted, such 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 non-profit 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, upon approval by the town of Islip town board, may grant exemption from all taxation and make appropriate corrections to the subject roll. If such exemption is granted and such organization therefore shall have paid any tax with respect to the subject roll, the applicable governing body or tax department may, in its sole discretion, provide for the refund of the taxes paid, along with any fines or penalties paid, and cancel any taxes, fines, penalties, interest, or tax liens 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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