## STATE OF NEW YORK

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6504

2019-2020 Regular Sessions

## IN SENATE

June 14, 2019

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

AN ACT authorizing the Saint Paraskevi Greek Orthodox Shrine Church 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, 2 the assessor of the town of Huntington, county of Suffolk, is hereby authorized to accept from the Saint Paraskevi Greek Orthodox Shrine 4 Church an application for exemption from real property taxes pursuant to section 462 of the real property tax law for a portion of the 2018-2019 assessment roll, for the parcel conveyed to such organization located at 57 Wood Avenue in the town of Huntington, otherwise known as Suffolk county tax map district 0400, section 112.00, block 01.00, lot 011.000. If accepted, the application shall be reviewed as if it had been 10 received on or before the taxable status date established for such roll. If satisfied that such not-for-profit organization would otherwise be 11 12 entitled to such exemption if such not-for-profit organization had 13 acquired the subject property and filed an application for exemption by 14 the appropriate taxable status date, the assessor, upon approval by the 15 town board of Huntington, county of Suffolk, may grant exemption from 16 all taxation and make appropriate corrections to the subject roll. If such exemption is granted and such not-for-profit organization therefore 17 shall have paid any tax with respect to the subject roll, the governing 18 body or tax department may, in its sole discretion, provide for the 19 20 refund of those taxes paid and cancel any taxes, fines, penalties, 21 interest, or tax liens remaining unpaid.

EXPLANATION--Matter in <a href="italics">italics</a> (underscored) is new; matter in brackets [-] is old law to be omitted.

§ 2. This act shall take effect immediately.

2.2

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