STATE OF NEW YORK

10221

IN ASSEMBLY

March 24, 2020

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

AN ACT in relation to authorizing the assessor of the town of Huntington, county of Suffolk, to accept from the Joshua Baptist Church, an application for exemption from real property taxes

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 Huntington, county of Suffolk, is hereby authorized to accept from the Joshua Baptist Church an application for exemption from real property taxes pursuant to section 420-a of the real property tax law, with respect to the 2017-2018, 2018-2019 and 2019-2020 assessment rolls, for the parcels owned by such organization, with such parcels being located at 376 Broadway Greenlawn, in the town of Huntington, county of Suffolk, otherwise known as Suffolk county tax map section 211 block 2 lots 49, 50, 51 and 52. 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 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 Suffolk county legislature, may make appropriate correction to the subject rolls. If such exemption is granted and such organization, therefore, shall have paid any tax with respect to the subject rolls, the applicable governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel those 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.

LBD13811-04-0