

# STATE OF NEW YORK

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4912

2019-2020 Regular Sessions

## IN ASSEMBLY

February 5, 2019

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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 Assem-  
bly, do enact as follows:

- 1 Section 1. Notwithstanding any other provision of law to the contrary,  
2 the assessor of the town of Islip is hereby authorized to accept from  
3 the Unitarian Universalist Congregation of the Great South Bay Sayville,  
4 a not-for-profit organization, an application for exemption from real  
5 property taxes pursuant to section 420-a of the real property tax law  
6 for the 2016-2017 and 2017-2018 assessment rolls, for the parcel owned  
7 by such organization in the town of Islip located at 11 Collins Avenue  
8 in Sayville also known as district 0500, section 383.00, block 02.00,  
9 lot 001.00.
- 10 If accepted, the application shall be reviewed as if it had been  
11 received on or before the taxable status date established for such  
12 rolls. If satisfied that such not-for-profit corporation would otherwise  
13 be entitled to such exemption if the organization had filed an applica-  
14 tion for such exemption by the appropriate taxable status date, the  
15 assessor of the town of Islip upon approval by the town of Islip town  
16 board may grant exemption from taxation with respect to the subject  
17 rolls and make appropriate correction to the subject rolls. If the  
18 exemption is granted and such not-for-profit corporation shall have paid  
19 any tax with regard to the subject rolls, the town of Islip town board  
20 may, in its sole discretion, provide for the refund of those taxes paid  
21 and cancel taxes, fines, penalties, liens or interest remaining unpaid.
- 22 § 2. This act shall take effect immediately.

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

LBD08359-02-9