STATE OF NEW YORK

8929

IN SENATE

April 29, 2022

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Introduced by Sen. PALUMBO -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT in relation to authorizing the assessor of the town of Brookhaven, county of Suffolk, to accept from the First Baptist Church an application for exemption from real property taxes for certain assessment rolls

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1   Section 1. Notwithstanding any other provision of law to the contrary,
2 the assessor of the town of Brookhaven, county of Suffolk, is hereby
3 authorized to accept from First Baptist Church, a not-for-profit corpo-
4 ration, an application for exemption from real property taxes pursuant
5 to section 462 of the real property tax law with respect to the
6 2019-2020 assessment roll, for the parcel conveyed to such not-for-pro-
7 fit corporation, with such parcel having an address of 24 Beechwood Dr
8 in the hamlet of Manorville, town of Brookhaven, county of Suffolk,
9 otherwise known as Suffolk county tax map district 0200, section 510.00,
10 block 05.00, lot 029.014. If accepted, the application shall be reviewed
11 as if it had been received on or before the taxable status date estab-
12 lished for such assessment rolls.
13   If satisfied that such corporation would otherwise be entitled to such
14 exemption if such corporation had filed an application for exemption by
15 the appropriate taxable status date, the assessor, upon approval of the
16 town of Brookhaven town board, may grant exemption from taxation on such
17 assessment rolls and make the appropriate corrections of the subject
18 rolls. If exemptions are granted and such corporation, therefore, shall
19 have paid any tax with respect to the subject rolls, the applicable
20 governing body or tax departments, in their sole discretion, shall
21 provide for the refund of the taxes paid, along with any fines or penal-
22 ties paid, and cancel taxes remaining unpaid.
23   § 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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