STATE OF NEW YORK

10119

IN ASSEMBLY

April 29, 2022

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

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:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the town of Brookhaven, county of Suffolk, is hereby authorized to accept from First Baptist Church, a not-for-profit corporation, an application for exemption from real property taxes pursuant to section 462 of the real property tax law with respect to the 2019-2020 assessment roll, for the parcel conveyed to such not-for-profit corporation, with such parcel having an address of 24 Beechwood Dr in the hamlet of Manorville, town of Brookhaven, county of Suffolk, otherwise known as Suffolk county tax map district 0200, section 510.00, block 05.00, lot 029.014. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such assessment rolls.

If satisfied that such corporation would otherwise be entitled to such exemption if such corporation had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval of the town of Brookhaven town board, may grant exemption from taxation on such assessment rolls and make the appropriate corrections of the subject rolls. If exemptions are granted and such corporation, therefore, shall have paid any tax with respect to the subject rolls, the applicable governing body or tax departments, in their sole discretion, shall provide for the refund of the taxes paid, along with any fines or penalties paid, and cancel taxes 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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