STATE OF NEW YORK

10253--A

IN ASSEMBLY

May 13, 2022

Introduced by COMMITTEE ON RULES -- (at request of M. of A. DeStefano) -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT in relation to authorizing the town of Brookhaven, county of Suffolk assessor to accept an application for a real property tax exemption from Word of Truth Church, Inc.

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 Word of Truth Church, Inc. an application for exemption from real property taxes pursuant to section 462 of the real property tax law with respect to the 2021-2022 assessment roll for all of the 2021-2022 school taxes and all of the 2021 and 2022 general taxes for the parcel owned by such organization located at 208 Jamaica Avenue, town of Brookhaven, county of Suffolk, otherwise known as Suffolk county tax map district 0200, section 771.00, block 09.00, lot 011.002. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such assessment roll.

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 Brookhaven town board, may make appropriate correction to the subject roll. If such exemption is granted and such organization, therefore, shall have paid any tax with respect to the subject roll, 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.

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