STATE OF NEW YORK

9773

IN ASSEMBLY

April 8, 2022

Introduced by M. of A. SMITH -- 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 an application for a real property tax exemption from the International Baptist Church

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 the International Baptist Church, an application for exemption from real property taxes pursuant to section 462 of the real property tax law with respect to the 2020-2021 assessment roll, for the parcel owned by such organization located at 5 John Vincent Court, town of Brookhaven, county of Suffolk, District 0200 Section 470.00, Block 01.00, Lot 004.006. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such 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 grant exemption from all taxation and make appropriate corrections 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 the taxes paid, along with any fines or penalties paid, and cancel any taxes, fines, penalties, interest, or tax liens 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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