9145

## IN SENATE

May 11, 2022

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

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, 1 2 the assessor of the town of Brookhaven, county of Suffolk is hereby authorized to accept from Word of Truth Church, Inc. an application for 3 4 exemption from real property taxes pursuant to section 420-a and 462 of 5 the real property tax law with respect to the 2021-2022 assessment roll 6 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 7 Jamaica Avenue, town of Brookhaven, county of Suffolk, otherwise known 8 as Suffolk county tax map district 0200, section 771.00, block 09.00, 9 10 lot 011.002. If accepted, the application shall be reviewed as if it had 11 been received on or before the taxable status date established for such 12 assessment roll.

13 If satisfied that such organization would otherwise be entitled to 14 such exemption if such organization had filed an application for 15 exemption by the appropriate taxable status date, the assessor, upon 16 approval by the Brookhaven town board, may make appropriate correction 17 to the subject roll. If such exemption is granted and such organization, 18 therefore, shall have paid any tax with respect to the subject roll, the 19 applicable governing body or tax department may, in its sole discretion, 20 provide for the refund of those taxes paid and cancel those taxes, 21 fines, penalties, liens or interest remaining unpaid.

22 § 2. This act shall take effect immediately.

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

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