

# STATE OF NEW YORK

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8324

## IN SENATE

January 18, 2024

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

AN ACT in relation to authorizing Calvary Tabernacle Church of God to file 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 Islip, county of Suffolk, is hereby author-  
3 ized to accept from Calvary Tabernacle Church of God, a not-for-profit  
4 organization, an application for exemption from real property taxes  
5 pursuant to section 420-a of the real property tax law with respect to  
6 the 2020-2021, 2021-2022 and 2022-2023 assessment rolls, for the parcels  
7 owned by such organization which are located at 6 Holbrook Street, in  
8 the hamlet of Bay Shore, town of Islip, county of Suffolk, otherwise  
9 known as section 315.00, block 01.00, lot 070.000.

10 If accepted, such application shall be reviewed as if it had been  
11 received on or before the taxable status date established for such  
12 rolls. If satisfied that such non-profit organization would otherwise be  
13 entitled to such exemption if such organization had filed an application  
14 for exemption by the appropriate taxable status date, the assessor, upon  
15 approval by the town of Islip town board, may grant exemption from all  
16 taxation and make appropriate corrections to the subject rolls. If such  
17 exemption is granted and such organization therefore shall have paid any  
18 tax with respect to the subject rolls, the applicable governing body or  
19 tax department may, in its sole discretion, provide for the refund of  
20 the taxes paid, along with any fines or penalties paid, and cancel any  
21 taxes, fines, penalties, interest, or tax liens remaining unpaid.

22 § 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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