

STATE OF NEW YORK

4048--B

2023-2024 Regular Sessions

IN ASSEMBLY

February 9, 2023

Introduced by M. of A. GANDOLFO -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee

AN ACT authorizing the Grace Gospel Church of Suffolk to file an application for retroactive real property tax exemption

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 Brookhaven in the county of Suffolk is here-
3 by authorized to accept from Grace Gospel Church of Suffolk, Inc., an
4 application for exemption from real property taxes pursuant to section
5 420-a of the real property tax law with respect to the 2020--2021 and
6 2021--2022 assessment rolls for the parcels owned by such organization,
7 with such parcels being located at 230 Falcon Avenue, in the village of
8 Patchogue, town of Brookhaven, county of Suffolk, otherwise known as
9 Suffolk county tax map district 0200, section 975.40, block 03.00, lot
10 050.000. If accepted, the application shall be reviewed as if it had
11 been received on or before the taxable status dates established for such
12 rolls.

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

24 § 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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