STATE OF NEW YORK

8958

IN ASSEMBLY

January 30, 2024

Introduced by M. of A. DeSTEFANO -- read once and referred to the Committee on Real Property Taxation

AN ACT authorizing the Mount Olive Pentecostal Church of Faith 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:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the town of Brookhaven in the county of Suffolk is hereby authorized to accept from Mount Olive Pentecostal Church of Faith, Inc., an application for exemption from real property taxes pursuant to section 420-a of the real property tax law with respect to the 2019--2020 assessment roll for the parcels owned by such organization, with such parcels being located at 17 Sander Court, in the hamlet of Middle Island, town of Brookhaven, county of Suffolk, otherwise known as Suffolk county tax map district 0200, section 504.00, block 01.00, lot 003.004. If accepted, the application shall be reviewed as if it had been received on or before the taxable status dates established for such rolls.

If satisfied that such organization would otherwise be entitled to such exemption if such organization had acquired the subject property and filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the town board, may grant exemption from all taxation beginning on the date of the conveyance of such parcel to such organization, and make appropriate corrections to the subject rolls. If such exemption is granted and such organization therefore shall have paid any tax with respect to the subject rolls, the governing body or tax department may, in its sole discretion, provide for the refund of those taxes 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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