

STATE OF NEW YORK

8576

IN SENATE

February 15, 2024

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 Church of the Living God Pillar and Ground 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 Church of the Living God Pillar and Ground, a not-
4 for-profit organization, an application for exemption from real property
5 taxes pursuant to section 420-a of the real property tax law with
6 respect to the 2022-2023 assessment rolls, for the parcels owned by such
7 organization which are located at 7 Cummings Street, in the hamlet of
8 Bay Shore, town of Islip, county of Suffolk, otherwise known as section
9 316.00, block 01.00, lot 011.000.
- 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
13 be entitled to such exemption if such organization had filed an applica-
14 tion for exemption by the appropriate taxable status date, the assessor,
15 upon approval by the town of Islip town board, may grant exemption from
16 all taxation and make appropriate corrections to the subject rolls. If
17 such exemption is granted and such organization therefore shall have
18 paid any tax with respect to the subject rolls, the applicable governing
19 body or tax department may, in its sole discretion, provide for the
20 refund of the taxes paid, along with any fines or penalties paid, and
21 cancel any taxes, fines, penalties, interest, or tax liens remaining
22 unpaid.
- 23 § 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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