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:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the town of Islip, county of Suffolk, is hereby authorized to accept from Church of the Living God Pillar and Ground, a not-for-profit organization, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law with respect to the 2022-2023 assessment rolls, for the parcels owned by such organization which are located at 7 Cummings Street, in the hamlet of Bay Shore, town of Islip, county of Suffolk, otherwise known as section 316.00, block 01.00, lot 011.000.

If accepted, such application shall be reviewed as if it had been received on or before the taxable status date established for such rolls. If satisfied that such non-profit organization would otherwise be entitled to such exemption if such organization had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the town of Islip town board, may grant exemption from all taxation 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 applicable governing body or tax department may, in its sole discretion, provide for the refund of the taxes paid, along with any fines or penalties 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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