STATE OF NEW YORK

9106--A

IN SENATE

April 26, 2024

Introduced by Sen. MATTERA -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT in relation to authorizing the Saint James Evangelical Lutheran Church of Saint James Long Island NY receive retroactive real property tax exempt status

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 Smithtown, county of Suffolk is hereby authorized to accept from the Saint James Evangelical Lutheran Church of Saint James Long Island NY an application for exemption from real property taxes pursuant to section 462 of the real property tax law for the 2023-2024 assessment roll for a portion of the 2023-2024 school taxes and the 2024 general taxes for the parcel conveyed to such organization located at 200 7th Street, St. James, town of Smithtown, county of Suffolk, otherwise known as Suffolk tax map district 0800, section 055.00, block 02.00, lots 055.000 and 056.000. If accepted, the application shall be reviewed as if it had been received on or before the taxable status dates established for such roll.

If satisfied that such 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 Smithtown town board, may make appropriate correction to the subject roll. If such exemption is granted and such organization, therefore, shall have paid any tax with respect to the subject roll, the applicable governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel those taxes, fines, penalties, liens or interest 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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