# STATE OF NEW YORK

5109

2025-2026 Regular Sessions

# IN ASSEMBLY

February 12, 2025

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

AN ACT in relation to authorizing the assessor of the town of Babylon to accept an application for exemption from real property taxes from the Phoenix Houses of Long Island, Inc.

**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 Babylon, county of Suffolk, is hereby authorized to accept from Phoenix Houses of Long Island, Inc., a not-for-profit corporation, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law with respect to the 2019 assessment rolls for the parcel owned by such organization located in the town of Babylon, located at 20 Washington Avenue in Deer Park, also known as district 0100, section 090.00, block 02.00, lot 086.000. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such assessment rolls.

If satisfied that such corporation would otherwise be entitled to such exemption if such corporation had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval of the town of Babylon town board, may grant exemption from taxation on such assessment rolls and make the appropriate corrections of the subject rolls. If exemptions are granted and such corporation, therefore, shall have paid any tax with respect to the subject rolls, the applicable governing body or tax departments, in their sole discretion, shall provide for the refund of the taxes paid, along with any fines or penalties paid, and cancel taxes 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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