STATE OF NEW YORK

9180

2025-2026 Regular Sessions

IN ASSEMBLY

October 17, 2025

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

AN ACT authorizing Christian Congregation of Long Island to 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 Babylon is hereby authorized to accept from Christian Congregation of Long Island, a religious 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 2023-2024 assessment rolls for the parcel conveyed to such organization, with such parcel being located in North Amityville in the town of Babylon, county of Suffolk, at 890 County Line Road, otherwise known as Suffolk county tax map district 0100, section 163.00, block 01.00, lot 001.000. 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 dates, the assessor, upon approval of the town of Babylon town board, may grant exemption from all taxation and make appropriate corrections to the subject rolls. If such exemption is granted and such organization, therefor, 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 those taxes paid and cancel those taxes, fines, penalties, liens, 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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