STATE OF NEW YORK

10251

IN SENATE

May 8, 2026

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 Godschild Outreach Ministries 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, county of Suffolk, is hereby authorized to accept from Godschild Outreach Ministries, 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 2023-2024, 2024-2025, and 2025-2026 assessment rolls, for general taxes and school taxes for the parcels conveyed to such organization, with such parcels being located in the hamlet of Wyandanch, town of Babylon, county of Suffolk, at 142 Irving Avenue, otherwise known as Suffolk county tax map district 0100, section 58.00, block 03.00, lot 080.00.

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 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 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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