STATE OF NEW YORK

7724

2025-2026 Regular Sessions

IN SENATE

May 1, 2025

Introduced by Sen. MURRAY -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT in relation to authorizing the assessor of the town of Brookhaven to accept an application for a real property tax exemption from St. Mary AME Zion Church

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Notwithstanding the provisions of any other law, the assessor of the town of Brookhaven is hereby authorized to accept from the St. Mary AME Zion Church 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, 2023-2024 and 2024-2025 assessment rolls for the parcel owned by such organization located in the town of Brookhaven at 537 Granny Road in the hamlet of Medford, also known as district 0200, section 545.00, block 03.00, lot 021.001. 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 Brookhaven 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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