STATE OF NEW YORK

11155

IN ASSEMBLY

December 4, 2020

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Jean-Pierre) -- read once and referred to the Committee on Real Property Taxation

AN ACT in relation to authorizing the Town of Babylon to grant Long Island Teen Challenge of West Babylon a real property tax exemption

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 Long Island Teen Challenge, 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 2018-2019 assessment roll for a portion of the 2018-2019 school taxes and with respect to the 2018-2019 assessment role for a portion of the 2019 general taxes, for the parcel owned by such not-for-profit corporation which is located at 1185 Sunrise Highway, Copiague, Town of Babylon, County of Suffolk, otherwise known as Suffolk county tax map district 0100, section 200.00, block 01.00, lot 003.002. 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 not-for-profit corporation has filed an application for exemption by the appropriate taxable status date, the assessor, upon approval of the Town of Babylon board, may grant exemption from taxation on such assessment rolls and make the appropriate corrections of the subject rolls.

§ 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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