

# STATE OF NEW YORK

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668

2019-2020 Regular Sessions

## IN SENATE

(Prefiled)

January 9, 2019

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

AN ACT authorizing the Church of God by Faith to file an application for retroactive real property tax exemption

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

1 Section 1. Notwithstanding any other provision of law to the contrary,  
2 the assessor of the town of Babylon is hereby authorized to accept from  
3 The Church of God by Faith an application for exemption from real prop-  
4 erty taxes pursuant to section 420-a of the real property tax law for he  
5 2017-2018 assessment roll, for the parcels owned by such organization,  
6 with such parcels being located in the town of Babylon at 124 Long  
7 Island Avenue, Wyandanch, otherwise knows as: Suffolk county tax map  
8 district 0100 section 053.00 block 02.00 lot 092.000 and 114 Long Island  
9 Avenue, Wyandanch, otherwise known as: Suffolk county tax map district  
10 0100 section 053.00 block 02.00 lot 091.001. If accepted, the applica-  
11 tion shall be reviewed as if it had been received on or before the taxa-  
12 ble status date established for such roll.

13 If satisfied that such organization would otherwise be entitled to  
14 such exemption if such organization had filed an application for  
15 exemption by the appropriate taxable state date, the assessor of the  
16 town of Babylon, upon approval by the town board of such town, may grant  
17 exemption from all taxation beginning on the date of the conveyance of  
18 such parcel to such organization on the effective date of this act and  
19 cancel taxes, fines, penalties and interest remaining unpaid, and repay  
20 any taxes, fines, penalizes and interest paid by such organization, and  
21 make appropriate correction of the subject roll.

22 § 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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