

# STATE OF NEW YORK

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7949

2021-2022 Regular Sessions

## IN ASSEMBLY

June 2, 2021

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

AN ACT authorizing the West Babylon Church of God of Prophecy Inc., 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, county of Suffolk, is hereby  
3 authorized to accept from the West Babylon Church of God of Prophecy  
4 Inc., a not-for-profit corporation, an application for exemption from  
5 real property taxes pursuant to section 420-a of the real property tax  
6 law with respect to the 2018-2019 assessment rolls, for the parcels  
7 owned by such not-for-profit corporation which are located at 196 Little  
8 East Neck Road, West Babylon, in the town of Babylon, county of Suffolk,  
9 otherwise known as Suffolk county tax map district 0100, section 216.00,  
10 block 04.00, lot 025.000 and district 0100, section 216.00, block 04.00,  
11 lot 026.000. If accepted, the application shall be reviewed as if it had  
12 been received on or before the taxable status date established for such  
13 assessment rolls. If satisfied that such corporation would otherwise be  
14 entitled to such exemption if such corporation had filed an application  
15 for exemption by the appropriate taxable status date, the assessor of  
16 the town of Babylon, upon approval of the town board of such town, may  
17 grant exemption from taxation on such assessment rolls and make the  
18 appropriate corrections of the subject rolls. If exemptions are granted  
19 and such corporation, therefore, shall have paid any tax with respect to  
20 the subject rolls, the applicable governing body or tax departments, in  
21 their sole discretion, shall provide for the refund of the taxes paid,  
22 along with any fines or penalties paid, and cancel taxes remaining  
23 unpaid.  
24 § 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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