STATE OF NEW YORK

7163

2021-2022 Regular Sessions

IN SENATE

June 3, 2021

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

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:

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 the West Babylon Church of God of Prophecy Inc., 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 rolls, for the parcels owned by such not-for-profit corporation which are located at 196 Little East Neck Road, West Babylon, in the town of Babylon, county of Suffolk, otherwise known as Suffolk county tax map district 0100, section 216.00, block 04.00, lot 025.000 and district 0100, section 216.00, block 04.00, lot 026.000. 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 of the town of Babylon, upon approval of the town board of such town, 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.

LBD11750-01-1