STATE OF NEW YORK

7391

2021-2022 Regular Sessions

IN ASSEMBLY

May 6, 2021

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

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:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the town of Babylon is hereby authorized to accept from The Church of God by Faith an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2016-2017 assessment roll, for the parcels owned by such organization, with such parcels being located in the town of Babylon at 124 Long Island Avenue, Wyandanch, otherwise knows as: Suffolk county tax map district 0100 section 053.00 block 02.00 lot 092.000 and 118 Long Island Avenue, Wyandanch, otherwise known as: Suffolk county tax map district 0100 section 053.00 block 02.00 lot 091.001. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such roll.

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

§ 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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