

# STATE OF NEW YORK

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6915

2023-2024 Regular Sessions

## IN ASSEMBLY

May 9, 2023

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

AN ACT to amend chapter 638 of the laws of 2022 relating to authorizing  
the town of Brookhaven, county of Suffolk assessor to accept an appli-  
cation for a real property tax exemption from Word of Truth Church,  
Inc., in relation to making technical corrections thereto

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

1 Section 1. Section 1 of chapter 638 of the laws of 2022 relating to  
2 authorizing the town of Brookhaven, county of Suffolk assessor to accept  
3 an application for a real property tax exemption from Word of Truth  
4 Church, Inc., is amended to read as follows:

5 Section 1. Notwithstanding any other provision of law to the contrary,  
6 the assessor of the town of Brookhaven, county of Suffolk is hereby  
7 authorized to accept from Word of Truth Church, Inc. an application for  
8 exemption from real property taxes pursuant to section [462] 420-a of  
9 the real property tax law with respect to the 2021-2022 assessment roll  
10 for all of the 2021-2022 school taxes and all of the 2021 and 2022  
11 general taxes for the parcel owned by such organization located at 208  
12 Jamaica Avenue, town of Brookhaven, county of Suffolk, otherwise known  
13 as Suffolk county tax map district 0200, section 771.00, block 09.00,  
14 lot 011.002. If accepted, the application shall be reviewed as if it had  
15 been received on or before the taxable status date established for such  
16 assessment roll.

17 If satisfied that such organization would otherwise be entitled to  
18 such exemption if such organization had filed an application for  
19 exemption by the appropriate taxable status date, the assessor, upon  
20 approval by the Brookhaven town board, may make appropriate correction  
21 to the subject roll. If such exemption is granted and such organization,  
22 therefore, shall have paid any tax with respect to the subject roll, the  
23 applicable governing body or tax department may, in its sole discretion,

EXPLANATION--Matter in italics (underscored) is new; matter in brackets  
[-] is old law to be omitted.

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1 provide for the refund of those taxes paid and cancel those taxes,  
2 fines, penalties, liens or interest remaining unpaid.  
3 § 2. This act shall take effect immediately.