

STATE OF NEW YORK

3451

2023-2024 Regular Sessions

IN ASSEMBLY

February 3, 2023

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

AN ACT in relation to authorizing the Ruth AME Zion Church to file with
the town of Brookhaven assessor an application for certain real prop-
erty tax exemptions

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

1 Section 1. Notwithstanding any other provision of law to the contrary,
2 the assessor of the town of Brookhaven, county of Suffolk, is hereby
3 authorized to accept from the Ruth AME Zion Church an application for
4 exemption from real property taxes pursuant to section 420-a of the real
5 property tax law for the 2020 assessment roll, for the parcel owned by
6 such organization located at 105 Station Road in Bellport, in the town
7 of Brookhaven, county of Suffolk, otherwise known as Suffolk county tax
8 map number 0202-002.00-02.00-011.001. If accepted, the application shall
9 be reviewed as if it had been received on or before the taxable status
10 date established for such rolls.

11 If satisfied that such organization would otherwise be entitled to
12 such exemption if such organization had filed an application for
13 exemption by the appropriate taxable status date, the assessor, upon
14 approval by the town board of Brookhaven, may make appropriate
15 correction to the subject rolls. If such exemption is granted and such
16 organization, therefore, shall have paid any tax with respect to the
17 subject rolls, the town board of Brookhaven may, in its sole discretion,
18 provide for the refund of those taxes paid and cancel those taxes,
19 fines, penalties, liens or interest remaining unpaid.

20 § 2. This act shall take effect immediately.

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

LBD08215-01-3