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 property tax exemptions

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

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, upon approval by the town board of Brookhaven, may make appropriate correction to the subject rolls. If such exemption is granted and such organization, therefore, shall have paid any tax with respect to the subject rolls, the town board of Brookhaven may, in its sole discretion, provide for the refund of those taxes paid and cancel those taxes, fines, penalties, liens or interest 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.

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