

STATE OF NEW YORK

7309

2025-2026 Regular Sessions

IN ASSEMBLY

March 25, 2025

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

AN ACT to amend chapter 381 of the laws of 2023 relating to authorizing
the Ruth AME Zion Church to file with the town of Brookhaven assessor
an application for certain real property tax exemptions, in relation
to correcting the reference to the applicable tax assessment roll

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 381 of the laws of 2023 relating to
2 authorizing the Ruth AME Zion Church to file with the town of Brookhaven
3 assessor an application for certain real property tax exemptions, is
4 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 the Ruth AME Zion Church an application for
8 exemption from real property taxes pursuant to section 420-a of the real
9 property tax law for the [~~2020~~ 2021 assessment roll, for the parcel
10 owned by such organization located at 105 Station Road in Bellport, in
11 the town of Brookhaven, county of Suffolk, otherwise known as Suffolk
12 county tax map number 0202-002.00-02.00-011.001. If accepted, the appli-
13 cation shall be reviewed as if it had been received on or before the
14 taxable status date established for such rolls.

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

24 § 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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