

STATE OF NEW YORK

9036

2025-2026 Regular Sessions

IN ASSEMBLY

September 5, 2025

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

AN ACT in relation to authorizing Godschild Outreach Ministries to
receive retroactive real property tax exempt status

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 Babylon is hereby authorized to accept from
3 Godschild Outreach Ministries, a religious not-for-profit corporation,
4 an application for exemption from real property taxes pursuant to
5 section 420-a of the real property tax law with respect to the
6 2019-2020, 2020-2021, 2021-2022, 2022-2023, 2023-2024, and 2024-2025
7 assessment rolls for the general taxes, and all of the 2019-2020, 2020-
8 2021, 2022-2023, 2023-2024 and 2024-2025 school taxes for the parcels
9 conveyed to such organization, with such parcels being located in the
10 hamlet of Wyandanch, town of Babylon, county of Suffolk, at 142 Irving
11 Avenue, otherwise known as Suffolk county tax map section 100-58, block
12 3, lot 802. If accepted, the application shall be reviewed as if it had
13 been received on or before the taxable status dates established for such
14 rolls.

15 If satisfied that such organization would otherwise be entitled to
16 such exemption if such organization had acquired the subject property
17 and filed an application for exemption by the appropriate taxable status
18 dates, the assessor, upon approval of the town board of the town of
19 Babylon, may grant exemption from all taxation and make appropriate
20 corrections to the subject rolls. If such exemption is granted and such
21 organization, therefor, shall have paid any tax with respect to the
22 subject rolls, the applicable governing body or tax department may, in
23 its sole discretion, provide for the refund of those taxes paid and
24 cancel those taxes, fines, penalties, liens, interest or tax liens
25 remaining unpaid.

26 § 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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