

# STATE OF NEW YORK

10062

## IN ASSEMBLY

January 30, 2026

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

AN ACT authorizing Farmingdale First Baptist Church, Inc. 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, county of Suffolk, is hereby  
3 authorized to accept from Farmingdale First Baptist Church Inc., a not-  
4 for-profit organization, an application for exemption from real prop-  
5 erty taxes pursuant to section 420-a of the real property tax law  
6 with respect to the 2023, 2024, and 2025 assessment rolls, for the  
7 parcels owned by such organization which are located at 51 East Street,  
8 in the hamlet of Amityville, town of Babylon, county of Suffolk, other-  
9 wise known as Suffolk county tax map district 0100, section 099.00,  
10 block 01.00, lot 014.000.

11 If accepted, such application shall be reviewed as if it had been  
12 received on or before the taxable status date established for such  
13 rolls. If satisfied that such non-profit organization would otherwise be  
14 entitled to such exemption if such organization had filed an application  
15 for exemption by the appropriate taxable status date, the assessor, upon  
16 approval by the town of Babylon town board, may grant exemption from  
17 all taxation and make appropriate corrections to the subject rolls. If  
18 such exemption is granted and such organization therefore shall have  
19 paid any tax with respect to the subject rolls, the applicable govern-  
20 ing body or tax department may, in its sole discretion, provide for the  
21 refund of the taxes paid, along with any fines or penalties paid, and  
22 cancel any taxes, fines, penalties, interest, or tax liens remaining  
23 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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