STATE OF NEW YORK

10325

IN ASSEMBLY

February 20, 2026

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

AN ACT in relation to authorizing the assessor of the town of Brookhaven, county of Suffolk, to accept an application for a real property tax exemption from Chabad at Stony Brook, Inc.

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 Chabad at Stony Brook, Inc. an application for exemption from real property taxes pursuant to section 462 of the real property tax law with respect to the 2024-2025 assessment roll for all of the 2025 general taxes and all of the 2025 school taxes for the parcel owned by such organization located at 1 Scotch Pine Lane, in the hamlet of East Setauket, town of Brookhaven, county of Suffolk, otherwise known as Suffolk county tax map district 0200, section 363.00, block 3.00, lot 001.013. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such assessment roll.

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 Brookhaven town board, may make appropriate correction to the subject roll. If such exemption is granted and such organization, therefore, shall have paid any tax with respect to the subject roll, the applicable governing body or tax department 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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