STATE OF NEW YORK

11475

IN ASSEMBLY

May 21, 2026

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Gandolfo) -- read once and referred to the Committee on Real Property Taxation

AN ACT authorizing the Church of Pentecost, USA, Inc. to receive retroactive real property tax exempt status

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 Islip, county of Suffolk, is hereby authorized to accept from the Church of Pentecost, USA, Inc., a not-for-profit organization, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law with respect to the 2025--2026 assessment rolls, for the parcels owned by such organization which are located at 11 Collins Avenue, in the hamlet of Sayville, town of Islip, county of Suffolk, otherwise known as Suffolk county tax map district 500, section 383.00, block 02.00, lot 001.000.

If accepted, such 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 non-profit 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 of Islip town board, may grant exemption from all taxation and make appropriate corrections 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 applicable governing body or tax department may, in its sole discretion, provide for the refund of the taxes paid, along with any fines or penalties paid, and cancel any taxes, fines, penalties, interest, or tax liens 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.

LBD15962-01-6