

# STATE OF NEW YORK

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5109

2025-2026 Regular Sessions

## IN ASSEMBLY

February 12, 2025

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

AN ACT in relation to authorizing the assessor of the town of Babylon to  
accept an application for exemption from real property taxes from the  
Phoenix Houses of Long Island, Inc.

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 Phoenix Houses of Long Island, Inc., a not-  
4 for-profit corporation, an application for exemption from real property  
5 taxes pursuant to section 420-a of the real property tax law with  
6 respect to the 2019 assessment rolls for the parcel owned by such organ-  
7 ization located in the town of Babylon, located at 20 Washington Avenue  
8 in Deer Park, also known as district 0100, section 090.00, block 02.00,  
9 lot 086.000. If accepted, the application shall be reviewed as if it had  
10 been received on or before the taxable status date established for such  
11 assessment rolls.

12 If satisfied that such corporation would otherwise be entitled to such  
13 exemption if such corporation had filed an application for exemption by  
14 the appropriate taxable status date, the assessor, upon approval of the  
15 town of Babylon town board, may grant exemption from taxation on such  
16 assessment rolls and make the appropriate corrections of the subject  
17 rolls. If exemptions are granted and such corporation, therefore, shall  
18 have paid any tax with respect to the subject rolls, the applicable  
19 governing body or tax departments, in their sole discretion, shall  
20 provide for the refund of the taxes paid, along with any fines or penal-  
21 ties paid, and cancel taxes remaining unpaid.

22 § 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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