

# STATE OF NEW YORK

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8335

2025-2026 Regular Sessions

## IN ASSEMBLY

May 13, 2025

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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 to accept an application for a real property tax exemption from St. Mary AME Zion Church

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Notwithstanding the provisions of any other law, the asses-  
2 sor of the town of Brookhaven is hereby authorized to accept from the  
3 St. Mary AME Zion Church an application for exemption from real property  
4 taxes pursuant to section 420-a of the real property tax law with  
5 respect to the 2022-2023, 2023-2024 and 2024-2025 assessment rolls for  
6 the parcel owned by such organization located in the town of Brookhaven  
7 at 537 Granny Road in the hamlet of Medford, also known as district  
8 0200, section 545.00, block 03.00, lot 021.001. If accepted, the appli-  
9 cation shall be reviewed as if it had been received on or before the  
10 taxable status date established for such assessment rolls.

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

21 § 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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