STATE OF NEW YORK

9040

2025-2026 Regular Sessions

IN ASSEMBLY

September 5, 2025

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

AN ACT authorizing Worship Center International, 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 Babylon is hereby authorized to accept from Worship Center International Inc., a religious not-for-profit corporation, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law with respect to the 2020-2021, 2021-2022, and 2022-2023 assessment rolls for the general taxes, and the 2020-2021, 2021-2022, and 2022-2023 school taxes for the parcels conveyed to such organization, with such parcels being located in the town of Babylon, county of Suffolk, at 111 Warren Street otherwise known as Suffolk county tax map section 100, block 2, lot 28.001. If accepted, the application shall be reviewed as if it had been received on or before the taxable status dates established for such rolls.

If satisfied that such organization would otherwise be entitled to such exemption if such organization had acquired the subject property and filed an application for exemption by the appropriate taxable status dates, the assessor, upon approval of the town board of the town of Babylon, may grant exemption from all taxation and make appropriate corrections to the subject rolls. If such exemption is granted and such organization, therefor, 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 those taxes paid and cancel those taxes, fines, penalties, liens, 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.

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