## 4328

2011-2012 Regular Sessions

IN SENATE

March 29, 2011

Introduced by Sen. CARLUCCI -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to authorize the Iglesia Segunda Nueva Jerusalen to retroactively apply for a real property tax exemption for certain property in the town of Ramapo, county of Rockland

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, 1 the assessor of the town of Ramapo, county of Rockland, is hereby 2 authorized to accept from the Iglesia Segunda Nueva Jerusalen an appli-3 cation or renewal application for exemption from real property 4 taxes 5 pursuant to section 420-a of the real property tax law for the 2009 assessment rolls, for the parcel owned by such not-for-profit church which is located at 18 Boulevard, village of Suffern in the town of 6 7 8 Ramapo, county of Rockland, otherwise known as Rockland county tax map, 9 section 54.52, block 1, lot 73. If accepted, the application or renewal application shall be reviewed as if it had been received on or before 10 11 the taxable status date established for such rolls.

If satisfied that such not-for-profit organization would otherwise be 12 entitled to such exemption if such not-for-profit organization had filed 13 14 application or renewal application for exemption by the appropriate an 15 taxable status date, the assessor, upon approval by the Ramapo town 16 board, may make appropriate correction to the subject rolls. If such 17 exemption is granted and such organization, therefore, shall have paid 18 any tax with respect to the subject rolls, the applicable governing body 19 or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel those taxes, fines, penalties, liens, or 20 interest remaining unpaid. 21

22 S 2. This act shall take effect immediately.

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets
[] is old law to be omitted.

LBD10470-01-1