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I N   S E N A T E

June 9, 2014

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

AN ACT in relation to authorizing the International Christian Fellowship to file an application for a real property tax exemption

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1     Section 1. Notwithstanding any other provision of law to the contrary,  
2     the assessor of the town of Ramapo is hereby authorized to accept from  
3     the International Christian Fellowship, an application for exemption  
4     from real property taxes pursuant to section 420-a of the real property  
5     tax law for the 2011 assessment roll, for the parcel owned by such not-  
6     for-profit which is located in the town of Ramapo at 506 Haverstraw  
7     Road, otherwise known as: section 48.07, block 1, lot 52. If accepted,  
8     such application shall be reviewed as if it had been received on or  
9     before the applicable deadline for filing such applications established  
10    for such roll.

11    If satisfied that such not-for-profit: (i) acquired title to the prop-  
12    erty for which it seeks exemption and (ii) would otherwise be entitled  
13    to such exemption if such not-for-profit had acquired such property by  
14    the appropriate taxable status date, the assessor, upon approval by the  
15    town board of the town of Ramapo, may grant exemption from all taxation  
16    beginning with the date of acquisition of the property by such not-for-  
17    profit and make appropriate correction to the subject roll. If exemption  
18    is granted and such not-for-profit therefore shall have paid any tax  
19    with respect to the subject roll, the governing body or tax department  
20    may, in its sole discretion, provide for the refund of those taxes paid  
21    and cancel taxes, fines, penalties or interest remaining unpaid.

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.

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