S T A T E O F N E W Y O R K

7106

I N S E N A T E

March 12, 2010

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

AN ACT to authorize the Rock Apostolic Church 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, the assessor of the town of Ramapo, county of Rockland, is hereby authorized to accept from the Rock Apostolic Church an application or renewal application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2007-2008 and 2008-2009 assessment rolls, for the parcel owned by such not-for-profit church which is located at 33 Church Street, village of Spring Valley in the town of Ramapo, county of Rockland, otherwise known as Rockland county tax map, section 57.39, block 1, lot 52. If accepted, the application or renewal application shall be reviewed as if it had been received on or before the taxable status date established for such rolls.

If satisfied that such not-for-profit organization would otherwise be entitled to such exemption if such not-for-profit organization had filed an application or renewal application for exemption by the appropriate taxable status date, the assessor, upon approval by the Ramapo town board, may make appropriate correction to the subject rolls. If such exemption is granted and such organization, therefore, 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, or interest remaining unpaid.

S 2. This act shall take effect immediately.

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

LBD15442-03-0