

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:

1 Section 1. Notwithstanding any other provision of law to the contrary,
2 the assessor of the town of Ramapo, county of Rockland, is hereby
3 authorized to accept from the Rock Apostolic Church an application or
4 renewal application for exemption from real property taxes pursuant to
5 section 420-a of the real property tax law for the 2007-2008 and
6 2008-2009 assessment rolls, for the parcel owned by such not-for-profit
7 church which is located at 33 Church Street, village of Spring Valley in
8 the town of Ramapo, county of Rockland, otherwise known as Rockland
9 county tax map, section 57.39, block 1, lot 52. If accepted, the appli-
10 cation or renewal application shall be reviewed as if it had been
11 received on or before the taxable status date established for such
12 rolls.

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

23 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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