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

9138

I N A S S E M B L Y

January 27, 2012

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

AN ACT to authorize the assessor of the town of Ramapo, in the county of Rockland, to accept a retroactive application for a real property tax exemption for a parcel owned by the Upper Room House of Worship

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, in the county of Rockland, is hereby authorized to accept from Upper Room House of Worship an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2009 assessment roll, for the parcel owned by such organization located at 118 Bethune Boulevard in the town of Ramapo, otherwise known as Rockland county tax map, section 57.24, block 1, lot 38. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such roll.

If satisfied that such not-for-profit organization would otherwise be entitled to such exemption if such not-for-profit organization had acquired the property and filed an applicant by the appropriate taxable status date, such assessor, upon approval by the town board of the Town of Ramapo, may make appropriate corrections to the subject roll. If such exemption is granted and such organization, therefore, shall have paid any tax with respect to the subject roll, 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.

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