

5566

2011-2012 Regular Sessions

I N   A S S E M B L Y

February 23, 2011

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

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 ASSEM-  
BLY, 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 2008 and 2009 assess-  
6     ment rolls, for the parcel owned by such not-for-profit church which is  
7     located at 33 Church Street, village of Spring Valley in the town of  
8     Ramapo, county of Rockland, otherwise known as Rockland county tax map,  
9     section 57.39, block 1, lot 52. If accepted, the application or renewal  
10    application shall be reviewed as if it had been received on or before  
11    the taxable status date established for such rolls.

12    If satisfied that such not-for-profit organization would otherwise be  
13    entitled to such exemption if such not-for-profit organization had filed  
14    an application or renewal application for exemption by the appropriate  
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  
20    those taxes paid and cancel those taxes, fines, penalties, liens, or  
21    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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