

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 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, in the county of Rockland, is hereby
3 authorized to accept from Upper Room House of Worship an application for
4 exemption from real property taxes pursuant to section 420-a of the real
5 property tax law for the 2009 assessment roll, for the parcel owned by
6 such organization located at 118 Bethune Boulevard in the town of Rama-
7 po, otherwise known as Rockland county tax map, section 57.24, block 1,
8 lot 38. If accepted, the application shall be reviewed as if it had been
9 received on or before the taxable status date established for such roll.
10 If satisfied that such not-for-profit organization would otherwise be
11 entitled to such exemption if such not-for-profit organization had
12 acquired the property and filed an applicant by the appropriate taxable
13 status date, such assessor, upon approval by the town board of the Town
14 of Ramapo, may make appropriate corrections to the subject roll. If such
15 exemption is granted and such organization, therefore, shall have paid
16 any tax with respect to the subject roll, the applicable governing body
17 or tax department may, in its sole discretion, provide for the refund of
18 those taxes paid and cancel those taxes, fines, penalties, liens, or
19 interest remaining unpaid.
20 S 2. This act shall take effect immediately.

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

LBD14269-01-2