

9138

I N   A S S E M B L Y

January 27, 2012

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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 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