

10061

I N A S S E M B L Y

June 10, 2014

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Zebrowski)
-- read once and referred to the Committee on Real Property Taxation

AN ACT in relation to authorizing the International Christian Fellowship
to file an application for a real property tax exemption

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 is hereby authorized to accept from
3 the International Christian Fellowship, an application for exemption
4 from real property taxes pursuant to section 420-a of the real property
5 tax law for the 2011 assessment roll, for the parcel owned by such not-
6 for-profit which is located in the town of Ramapo at 506 Haverstraw
7 Road, otherwise known as: section 48.07, block 1, lot 52. If accepted,
8 such application shall be reviewed as if it had been received on or
9 before the applicable deadline for filing such applications established
10 for such roll.

11 If satisfied that such not-for-profit: (i) acquired title to the prop-
12 erty for which it seeks exemption and (ii) would otherwise be entitled
13 to such exemption if such not-for-profit had acquired such property by
14 the appropriate taxable status date, the assessor, upon approval by the
15 town board of the town of Ramapo, may grant exemption from all taxation
16 beginning with the date of acquisition of the property by such not-for-
17 profit and make appropriate correction to the subject roll. If exemption
18 is granted and such not-for-profit therefore shall have paid any tax
19 with respect to the subject roll, the governing body or tax department
20 may, in its sole discretion, provide for the refund of those taxes paid
21 and cancel taxes, fines, penalties or 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.

LBD15515-02-4