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

5678

2013-2014 Regular Sessions

I N A S S E M B L Y

March 5, 2013

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

AN ACT to authorize St. Peter and Paul Ukrainian Catholic Church to apply for exemption from real property taxes pursuant to section 420-a of the real property tax law

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, county of Rockland, is hereby authorized to accept from St. Peter and Paul Ukrainian Catholic Church an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2010 assessment roll, and the assessor of the village of Spring Valley, county of Rockland, is hereby authorized to accept from St. Peter and Paul Ukrainian Catholic Church an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2011 village tax roll for the parcel owned by such not-for-profit which is located at 39 Collins Ave, Spring Valley, county of Rockland, otherwise known as Rockland county tax map, section 57.29, block 1, lot 49. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such rolls.

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 application for exemption by the appropriate taxable status date, the assessor, upon approval by the town board or village board, whichever is appropriate, 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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