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

7788

I N S E N A T E

June 9, 2014

Introduced by Sen. CARLUCCI -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

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:

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

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

LBD15515-02-4