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I N   A S S E M B L Y

April 5, 2016

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Introduced by M. of A. ZEBROWSKI -- read once and referred to the Committee on Real Property Taxation -- reported and referred to the Committee on Ways and Means -- reported and referred to the Committee on Rules -- Rules Committee discharged, bill amended, ordered reprinted as amended and recommitted to the Committee on Rules

AN ACT in relation to permitting the New Hope Christian Church CRC 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 the provisions of any other law, the asses-  
2     sor of the town of Ramapo is hereby authorized to accept from the New  
3     Hope Christian Church CRC an application for exemption from real proper-  
4     ty taxes pursuant to section 462 of the real property tax law for the  
5     assessment rolls 2013 and 2013-2014, for the parcel located at 7 Ravenna  
6     Drive in the village of Pomona. If accepted, the applications shall be  
7     reviewed as if they had been received on or before the taxable status  
8     date established for such rolls. If satisfied that the New Hope Chris-  
9     tian Church (i) acquired title to the property for which it seeks  
10    exemption in August 2013 and (ii) would otherwise be entitled to such  
11    exemption if such corporation filed an application for the exemption on  
12    or before the appropriate taxable status dates, the assessor, upon  
13    approval by the town council of the town of Ramapo may grant exemption  
14    from taxation on such assessment rolls and make the appropriate  
15    corrections of the subject rolls. If exemptions are granted and such  
16    corporation, therefore, shall have paid any tax with respect to the  
17    subject rolls, the applicable governing body or tax departments, in  
18    their sole discretion, shall provide for the refund of the taxes paid  
19    and cancel taxes 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.

LBD14786-03-6