STATE OF NEW YORK

8139

2017-2018 Regular Sessions

IN ASSEMBLY

May 31, 2017

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

AN ACT in relation to permitting the Viola Methodist Church to file an application for certain real property tax exemptions

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 the Viola Methodist Church, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2014 assessment roll with respect to the 2014-2015 school taxes and the 2015 county and town taxes for the parcels conveyed to such not-for-profit organization located at 161 Viola Road, otherwise known as tax map reference number 89/49.10-1-7 and at 46 Spook Rock Road, otherwise known as tax map reference number 11/41.09-1-7. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such roll. If satisfied that such not-for-profit organization would otherwise be entitled to such exemption if such not-for-profit organization had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the Ramapo town board may make appropriate correction to the subject roll. If such exemption is granted and such not-for-profit organization, therefore, shall have paid any taxes 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.

§ 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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