

# STATE OF NEW YORK

10172--A

## IN ASSEMBLY

May 4, 2022

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Lawler) --  
read once and referred to the Committee on Real Property Taxation --  
committee discharged, bill amended, ordered reprinted as amended and  
recommitted to said committee

AN ACT to authorize the assessor of the town of Ramapo, county of Rock-  
land, to accept an application for a real property tax exemption from  
the Spring Valley Church of the Nazarene

The People of the State of New York, represented in Senate and Assem-  
bly, do enact as follows:

1 Section 1. Notwithstanding any other provision of law to the contrary,  
2 the assessor of the town of Ramapo, county of Rockland, is hereby  
3 authorized to accept from the Spring Valley Church of the Nazarene, Inc.  
4 an application for exemption from real property taxes pursuant to  
5 section 420-a of the real property tax law for the 2019-2020 and  
6 2020-2021 assessment rolls for the parcel located in the village of  
7 Spring Valley at 11 East Church Street, otherwise known as Rockland  
8 county tax map section 57.39, block 2, lot 35. If accepted, the applica-  
9 tion shall be reviewed as if it had been received on or before the taxa-  
10 ble status dates established for such roll.

11 If satisfied that such church would otherwise be entitled to such  
12 exemption if such organization had acquired the subject property and  
13 filed an application for exemption by the appropriate taxable status  
14 date, the assessor, upon approval by the Town Board of Ramapo, may grant  
15 exemption from all taxation and make appropriate corrections to the  
16 subject roll. If such exemption is granted and such organization there-  
17 fore shall have paid any tax with respect to the subject roll, the  
18 governing body or tax department may, in its sole discretion, provide  
19 for the refund of those taxes paid and cancel any taxes, fines, penal-  
20 ties, interest, or tax liens remaining unpaid.

21 § 2. This act shall take effect immediately.

EXPLANATION--Matter in italics (underscored) is new; matter in brackets  
[-] is old law to be omitted.

LBD15584-03-2