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 Rockland, 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 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 Spring Valley Church of the Nazarene, Inc. an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2019-2020 and 2020-2021 assessment rolls for the parcel located in the village of Spring Valley at 11 East Church Street, otherwise known as Rockland county tax map section 57.39, block 2, lot 35. If accepted, the application shall be reviewed as if it had been received on or before the taxable status dates established for such roll.

If satisfied that such church would otherwise be entitled to such exemption if such organization had acquired the subject property and filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the Town Board of Ramapo, may grant exemption from all taxation and 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 governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel any taxes, fines, penalties, interest, or tax liens 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.

LBD15584-03-2