STATE OF NEW YORK

8881

IN SENATE

April 27, 2022

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

AN ACT authorizing Spring Valley Church of the Nazarene to file with the town of Ramapo assessor 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 is hereby authorized to accept from Spring Valley Church of the Nazarene an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2020 assessment roll, for the parcel located in the town of Ramapo at 11 East Church Street, otherwise known as Town of Ramapo 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 organization 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.

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