

# STATE OF NEW YORK

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8881

## IN SENATE

April 27, 2022

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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 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 is hereby authorized to accept from  
3     Spring Valley Church of the Nazarene an application for exemption from  
4     real property taxes pursuant to section 420-a of the real property tax  
5     law for the 2020 assessment roll, for the parcel located in the town of  
6     Ramapo at 11 East Church Street, otherwise known as Town of Ramapo tax  
7     map section 57.39, block 2, lot 35. If accepted, the application shall  
8     be reviewed as if it had been received on or before the taxable status  
9     dates established for such roll.  
10    If satisfied that such organization would otherwise be entitled to  
11    such exemption if such organization had acquired the subject property  
12    and filed an application for exemption by the appropriate taxable status  
13    date, the assessor, upon approval by the Town Board of Ramapo, may grant  
14    exemption from all taxation and make appropriate corrections to the  
15    subject roll. If such exemption is granted and such organization there-  
16    fore shall have paid any tax with respect to the subject roll, the  
17    governing body or tax department may, in its sole discretion, provide  
18    for the refund of those taxes paid and cancel any taxes, fines, penal-  
19    ties, interest, or tax liens remaining unpaid.  
20    § 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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