§ 436. Officers of religious denominations. (1) Real property held in trust by a clergyman or minister of a religious denomination for the benefit of the members of his or her incorporated church or unincorporated church shall be entitled to the same exemption from taxation, special ad valorem levies and special assessments as authorized by section four hundred twenty-a of this article; provided that such real property shall satisfy all the conditions and exceptions set forth therein including that the property so held be used exclusively for one or more of the purposes enumerated in paragraph (a) of subdivision one of section four hundred twenty-a of this article.

(2) An exemption may be granted pursuant to this section only upon application by the owner of the property on a form prescribed or approved by the commissioner. The application shall be filed with the assessor of the appropriate county, city, town or village on or before the taxable status date of such county, city, town or village.

(3) For purposes of this section, "clergyman", "minister", "incorporated church" and "unincorporated church" shall be defined as in section two of the religious corporations law.