STATE OF NEW YORK

10277

IN ASSEMBLY

February 20, 2026

Introduced by M. of A. MIKULIN -- read once and referred to the Committee on Real Property Taxation

AN ACT in relation to authorizing the Telugu Literary and Cultural Association to receive retroactive real property tax exempt status

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 county of Nassau is hereby authorized to accept from Telugu Literary and Cultural Association, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law with respect to the 2024-2025 assessment roll for all of the 2024-2025 school taxes and all of the 2025 general taxes and with respect to the 2025-2026 assessment roll a portion of the 2025-2026 school taxes and all of the 2026 general taxes for the parcel conveyed to such organization being located at 1 North Village Green, hamlet of Levittown, town of Hempstead, county of Nassau, otherwise known as Nassau county parcel ID section 45, block 158, lot 19. If accepted, the application shall be reviewed as if it had been received on or before the taxable status dates established for such rolls.

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 Nassau county legislature, may grant exemption from all taxation and make appropriate corrections to the subject rolls. If such exemption is granted and such organization therefore shall have paid any tax with respect to the subject rolls, 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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