

# STATE OF NEW YORK

10519

## IN ASSEMBLY

May 30, 2024

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Ra) -- read once and referred to the Committee on Real Property Taxation

AN ACT in relation to authorizing the county of Nassau assessor to accept an application for a real property tax exemption from Gurdwara Guru Tegh Bahadur Sahib, Inc.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Notwithstanding any other provision of law to the contrary,  
2 the assessor of the county of Nassau is hereby authorized to accept from  
3 Gurdwara Guru Tegh Bahadur Sahib, Inc. an application for exemption from  
4 real property taxes pursuant to sections 420-a and 462 of the real prop-  
5 erty tax law with respect to the 2022 and 2023 assessment rolls for all  
6 of the 2022 and 2023 general taxes, and all of the 2022 and 2023 school  
7 taxes for the parcel owned by such corporation located at 200 Hillside  
8 Avenue, village of New Hyde Park, town of Hempstead, county of Nassau,  
9 otherwise known as Nassau county tax map district section 8 block 21114  
10 lots 607, 608 and 609. If accepted, the application shall be reviewed as  
11 if it had been received on or before the taxable status date established  
12 for such assessment roll.

13 If satisfied that such organization would otherwise be entitled to  
14 such exemption if such organization had filed an application for  
15 exemption by the appropriate taxable status date, including acknowledge-  
16 ment of the letter from the Internal Revenue Service dated September 19,  
17 2022 granting such organization exemption from federal income tax, the  
18 assessor, upon approval by the Nassau county legislature, may make  
19 appropriate correction to the subject roll. If such exemption is granted  
20 and such organization, therefore, shall have paid any tax with respect  
21 to the subject roll, the applicable governing body or tax department  
22 may, in its sole discretion, provide for the refund of those taxes paid  
23 and cancel those taxes, fines, penalties, liens or interest remaining  
24 unpaid.

25 § 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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