

# STATE OF NEW YORK

2639--A

2025-2026 Regular Sessions

## IN ASSEMBLY

January 21, 2025

Introduced by M. of A. RA -- read once and referred to the Committee on Real Property Taxation -- recommitted to the Committee on Real Property Taxation in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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 section 430 of the real property tax law  
5 with respect to the 2023 assessment roll for all of the 2023 general  
6 taxes for the parcel owned by such corporation located at 2000 Hillside  
7 Avenue, village of New Hyde Park, town of Hempstead, county of Nassau,  
8 otherwise known as Nassau county tax map district section 8 block 21114  
9 lots 607, 608 and 609. If accepted, the application shall be reviewed as  
10 if it had been received on or before the taxable status date established  
11 for such assessment roll.

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

24 § 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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