STATE OF NEW YORK

537

2025-2026 Regular Sessions

IN SENATE

(Prefiled)

January 8, 2025

Introduced by Sen. MARTINS -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

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:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the county of Nassau is hereby authorized to accept from Gurdwara Guru Tegh Bahadur Sahib, Inc. an application for exemption from real property taxes pursuant to section 430 of the real property tax law with respect to the 2022 and 2023 assessment rolls for all of the 2023 general taxes and all of the 2022-2023 school taxes for the parcel owned by such corporation located at 2000 Hillside Avenue, village of New Hyde Park, town of Hempstead, county of Nassau, otherwise known as Nassau county tax map district section 8 block 21114 lots 607, 608 and 609. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such assessment roll.

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