STATE OF NEW YORK

6817

2025-2026 Regular Sessions

IN SENATE

March 25, 2025

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

AN ACT authorizing the assessor of the county of Nassau to accept from the Incorporated Village of Hempstead an application for exemption from real property taxes

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 the Incorporated Village of Hempstead an application for exemption from real property taxes pursuant to section 406 of the real property tax law with respect to the 2023-2024 assessment rolls for a portion of the 2023-2024 school taxes and a portion of the 2023 general taxes for the parcel conveyed to such municipal corporation located at 277 Franklin St, town of Hempstead, county of Nassau, otherwise known as Nassau county parcel ID section 36 block 486 lot 30. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such roll.

If satisfied that such municipal corporation would otherwise be entitled to such exemption if such municipal corporation had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the Nassau county legislature, may make appropriate correction to the subject rolls. If such exemption is granted and such municipal corporation, therefore, shall have paid any tax with respect to the subject rolls, 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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