STATE OF NEW YORK

10276

IN ASSEMBLY

February 20, 2026

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

AN ACT authorizing the Merrick Hook & Ladder Co. 1 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 the Merrick Hook & Ladder Co. 1, an application for exemption from real property taxes pursuant to section 464 of the real property tax law with respect to the 2025-2026 assessment rolls for a portion of the 2025-2026 school taxes and a portion of the 2026 general taxes for the parcel conveyed to such organization located at 1893 Oakwood Ave, hamlet of Merrick, town of Hempstead, county of Nassau, otherwise known as Nassau county parcel ID section 55 block 127 lot 62. 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 organization would otherwise be entitled to such exemption if such organization 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 organization, 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.

LBD14393-01-6