STATE OF NEW YORK

11267

IN ASSEMBLY

May 4, 2026

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

AN ACT authorizing the assessor of the county of Nassau to accept from the town 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 town of Hempstead an application for exemption from real property taxes pursuant to section 406 of the real property tax law with respect to the 2024-2025 assessment rolls for a portion of the 2024-2025 school taxes and with respect to all of the 2025-2026 assessment rolls for the entire 2025-2026 school year and all of the 2025 and 2026 general taxes for the parcel conveyed to such municipal corporation located at 434 Hempstead Turnpike, hamlet of West Hempstead, town of Hempstead, county of Nassau, otherwise known as Nassau county parcel ID section 33 block 614 lots 26-28 and 71. 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.

LBD13939-01-5