

# STATE OF NEW YORK

11267--A

## IN ASSEMBLY

May 4, 2026

Introduced by M. of A. RA -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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:

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 the town of Hempstead an application for exemption from real property  
4 taxes pursuant to section 406 of the real property tax law with respect  
5 to all of the 2025-2026 assessment rolls for the entire 2025-2026 school  
6 year and all of the 2025 and 2026 general taxes for the parcel conveyed  
7 to such municipal corporation located at 434 Hempstead Turnpike, hamlet  
8 of West Hempstead, town of Hempstead, county of Nassau, otherwise known  
9 as Nassau county parcel ID section 33 block 614 lots 26-28 and 71. If  
10 accepted, the application shall be reviewed as if it had been received  
11 on or before the taxable status date established for such roll.

12 If satisfied that such municipal corporation would otherwise be enti-  
13 tled to such exemption if such municipal corporation had filed an appli-  
14 cation for exemption by the appropriate taxable status date, the asses-  
15 sor, upon approval by the Nassau county legislature, may make  
16 appropriate correction to the subject rolls. If such exemption is grant-  
17 ed and such municipal corporation, therefore, shall have paid any tax  
18 with respect to the subject rolls, the applicable governing body or tax  
19 department may, in its sole discretion, provide for the refund of those  
20 taxes paid and cancel those taxes, fines, penalties, liens or interest  
21 remaining unpaid.

22 § 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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