

# STATE OF NEW YORK

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8117

2025-2026 Regular Sessions

## IN ASSEMBLY

May 1, 2025

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

AN ACT in relation to authorizing the county of Nassau assessor to  
accept an application for a retroactive real property tax exemption  
from the Incorporated Village of Hempstead Community Development Agen-  
cy

The People of the State of New York, represented in Senate and Assem-  
bly, 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 Incorporated Village of Hempstead Community Development Agency an  
4 application for exemption from real property taxes pursuant to section  
5 420-a of the real property tax law with respect to the 2020--2021  
6 assessment roll for all of the 2020--2021 school taxes and all of the  
7 2021 general taxes for the parcel conveyed to such organization located  
8 at 40 Byrd Street, town of Hempstead, county of Nassau, otherwise known  
9 as Nassau county parcel ID section 34 block 224 lot 21. If accepted, the  
10 application shall be reviewed as if it had been received on or before  
11 the taxable status date established for such roll.

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