

STATE OF NEW YORK

10203

IN SENATE

May 5, 2026

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

AN ACT in relation to authorizing the county of Nassau assessor to accept an application for a real property tax exemption from Ray of Hope, Inc.

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 Ray of Hope, Inc. an application for exemption from real property taxes
4 pursuant to section 420-a of the real property tax law for the 2026-2027
5 assessment roll for all of the 2026-2027 school taxes and all of the
6 2026 general taxes for the parcel conveyed to such organization located
7 at 760 St. Lukes Pl, Baldwin, County of Nassau, otherwise known as tax
8 map section 36, Block 421, lot 124. If accepted, the application shall
9 be reviewed as if it had been received on or before the taxable status
10 date established for such roll.

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

20 § 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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