# STATE OF NEW YORK

10362

# IN SENATE

May 15, 2026

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

AN ACT authorizing the county of Nassau assessor to accept an application for a real property tax exemption from the Consulate General of El Salvador

**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 Consulate General of El Salvador an application for exemption from real property taxes pursuant to section 418 of the real property tax law with respect to the 2025 assessment roll for a portion of the 2024-2025 school taxes and a portion of the 2025 general taxes for the parcel conveyed to such organization located at 111 Express Street, hamlet of Plainview, town of Oyster Bay, county of Nassau, otherwise known as Nassau county parcel ID section 13, block 83, lot 84. 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.

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