

# STATE OF NEW YORK

8117--A

2025-2026 Regular Sessions

## IN ASSEMBLY

May 1, 2025

Introduced by M. of A. BURROUGHS -- read once and referred to the Committee on Real Property Taxation -- recommitted to the Committee on Real Property Taxation in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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 Agency

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 Incorporated Village of Hempstead Community Development Agency an  
4 application for exemption from real property taxes pursuant to sections  
5 506, 555 and 560 of the general municipal law with respect to the 2020-  
6 -2021 assessment roll for all of the 2020--2021 school taxes and all of  
7 the 2021 general taxes for the parcel conveyed to such organization  
8 located at 40 Byrd Street, town of Hempstead, county of Nassau, other-  
9 wise known as Nassau county parcel ID section 34 block 224 lot 21. 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 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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