STATE OF NEW YORK

10095--B

IN SENATE

April 28, 2026

Introduced by Sen. RHOADS -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT authorizing the Hicksville Water District to receive retroactive real property tax exempt status

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 Hicksville Water District an application for exemption from real property taxes pursuant to section 410 of the real property tax law with respect to the 2024-2025 and 2025-2026 assessment rolls for a portion of the 2024-2025 school taxes, a portion of the 2025 general taxes, all of the 2025-2026 school taxes and all of the 2026 general taxes for the parcel conveyed to such organization located at 109 Stewart Ave, town of Oyster Bay, county of Nassau, in the hamlet of Hicksville, New York, otherwise known as Nassau County parcel ID section 45 block 331 lot 40. 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 should 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.

LBD15456-06-6