

# STATE OF NEW YORK

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6817

2025-2026 Regular Sessions

## IN SENATE

March 25, 2025

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

AN ACT authorizing the assessor of the county of Nassau to accept from the Incorporated Village of Hempstead an application for exemption from real property taxes

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 an application for exemption from  
4 real property taxes pursuant to section 406 of the real property tax law  
5 with respect to the 2023-2024 assessment rolls for a portion of the  
6 2023-2024 school taxes and a portion of the 2023 general taxes for the  
7 parcel conveyed to such municipal corporation located at 277 Franklin  
8 St, town of Hempstead, county of Nassau, otherwise known as Nassau coun-  
9 ty parcel ID section 36 block 486 lot 30. If accepted, the application  
10 shall be reviewed as if it had been received on or before the taxable  
11 status date established for such roll.

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

LBD11263-01-5