

Amendment in the Nature of a Substitution – Item #337-10

Introduced By: Presiding Officer Peter Schmitt, Deputy Presiding Officer John J. Ciotti, Alternate Deputy Presiding Officer Norma L. Gonsalves, Legislator Denise Ford, Legislator Francis X. Becker, Legislator Howard J. Kopel, Legislator Vincent T. Muscarella, Legislator Richard J. Nicoletto, Legislator Joseph V. Belesi, Legislator Dennis Dunne, Sr., Legislator Rose Marie Walker, Minority Leader Yatauro, Legislator Kevan Abrahams, Legislator Robert Troiano, Legislator Joseph Scannell, Legislator Judi Bosworth, Legislator Wayne H. Wink, Jr., Legislator Judy Jacobs, Legislator David Denenberg.

LOCAL LAW NO11 -2010

A LOCAL LAW to amend Nassau County Administrative Code in relation to a partial real property tax exemption for persons who rendered military service to the United States during the Cold War, as authorized by section 458-b of the New York State Real Property Tax Law

FORM APPROVED
Christy C. Cota
MAJORITY COUNSEL

Passed by the Nassau County Legislature on July 19, 2010
Voting: ayes: 19, nays: 0, abstained: 0
Became a law on July 21, 2010 with the approval of the Deputy County Executive acting on behalf of the County Executive.

BE IT ENACTED by the County Legislature of the County of Nassau, as follows:

Section 1. Legislative Intent. The purpose of this law is to increase the maximum property tax exemption eligible for Cold War Veterans pursuant to Section 458-b of the New York Real Property Tax Law. This tax exemption will have a de minimis financial impact on residential property owners that do not receive the exemption.

Section 2. Title A of Chapter VI of the Nassau County Administrative Code, as added by Local Law No. 8-2008, §6.2-7, subsections (c) and (d) are amended to read as follows:

§6.2-7(c) Partial exemption from taxation for Cold War veterans. Qualified real property owned by a Cold War Veteran or an otherwise qualified owner shall be exempt from taxation to the extent of fifteen percent (15%) of the assessed value of such property; provided, however, that such exemption shall not exceed fifty-four thousand dollars (\$54,000) or the product of fifty-four thousand dollars (\$54,000) multiplied by the latest class ratio, whichever is less.

§6.2-7(d) Additional exemption. In addition to the exemption provided by subdivision (c), where the Cold War veteran received a compensation rating from the United States veterans affairs or from the United States department of defense because of a service connected disability, qualifying residential real property shall be exempt from taxation to the extent of the product of the assessed value of such property, multiplied by

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fifty percent (50%) of the Cold War veteran disability rating; provided, however, that such exemption shall not exceed one hundred eighty thousand dollars (\$180,000) or the product of one hundred eighty thousand dollars (\$180,000) multiplied by the latest class ratio, whichever is less.

Section 3. SEQRA Determination. This legislature, being the State Environmental Quality Review Act (SEQRA) lead agency, hereby finds and determines that this action is an unlisted action under the provisions of Title 6 NYCRR Part 617, and that based on an evaluation of the environmental criteria set forth in §617.7(c) that are considered to be indicia of significant adverse environmental impacts, along with the recommendation of the Nassau County Planning Commission acting in its advisory capacity to the legislature, that such action will not have significant adverse impacts on the environment, and that no additional environmental review or action is necessary.

Section 4. Effective date. This law shall apply to the 2011/12 and subsequent assessment rolls.

APPROVED


County Executive

DATE 7/21/10