

PROPOSED LOCAL LAW NO. -2020

A LOCAL LAW TO EXTEND THE DEADLINE FOR THE IMPOSITION OF PENAL TIES AND INTEREST FOR THE LATE PAYMENT OF GENERAL TAXES DUE ON JULY FIRST IN THE YEAR 2020 ON PROPERTY OWNED BY DECEASED HEALTH CARE WORKERS AND FIRST RESPONDERS

WHEREAS, during the coronavirus pandemic, healthcare workers such as doctors, physician assistants, nurses, nurse practitioners, emergency medical service providers, paramedics, police medics, police emergency medical technicians, home health aides, personal care aides, hospital and medical care facility support staff and nursing home staff, and first responders such as police officers, auxiliary police officers, volunteer or paid firefighters, and all other individuals responsible for going immediately to the scene of an accident or emergency to provide assistance, have been putting their health and safety at risk to provide care and comfort to patients; and

WHEREAS, these essential workers have prioritized their job responsibilities to combat the deadly virus while sacrificing their personal needs and spending countless hours at work, or in many instances, days or weeks away from their families; and

WHEREAS, tragically, in some cases healthcare workers and first responders have contracted the coronavirus while selflessly battling the pandemic on behalf of the community and have subsequently passed away; and

WHEREAS, the loss of income and the unexpected expenses due to the death of such healthcare workers can result in significant financial hardship to their surviving members; and

WHEREAS, it is often extremely difficult for the executors and administrators of the estates of such deceased healthcare workers and deceased first responders to put the decedents' financial affairs in sufficient order and to receive the requisite legal authority to meet impending tax payment deadlines; and

WHEREAS, the Nassau County Administrative Code currently requires second half of general property tax bills that are required by statute to be paid to the Receiver of Taxes by August 10, 2020 to avoid penalties and interest; and

WHEREAS, under the law, if such general taxes are not paid by the statutory deadline of August 10, 2020, interest on such unpaid taxes will accrue on the unpaid balance, and if not paid by August 31, 2020, a penalty of six percent shall be assessed; and

WHEREAS, to aid in alleviating the financial pressure faced by the families and household members of deceased health care workers who served as frontline heroes during the

coronavirus pandemic, relief in the form of an extension to December 8, 2020 to pay without interest or penalty the final second-half of general taxes upon real estate is reasonable and necessary; NOW THEREFORE

BE IT ENACTED by the County Legislature of the County of Nassau as follows:  
Section I. Short Title.

This law shall be known as the "Healthcare Employees and First Responders Relief and Outreach Law."

§2. §5-17.0 of the Administrative Code of Nassau County is amended to include the following subdivision:

5. Notwithstanding the foregoing, for general taxes due in the year two thousand twenty, as applied to the any deceased qualified healthcare worker or deceased qualified first responder, or his or her estate, penalties on taxes due July first, if paid on or before December eighth, two thousand twenty, no interest or penalty; if paid after December eighth, two thousand twenty, interest shall be added at the amount described in subdivision two of this section; if paid after December twenty-ninth, two thousand twenty, interest and penalties shall be added at a rate and in the amount described in subdivision two of this section.
  - a. For the purpose of this subdivision, a "qualified healthcare worker" shall mean an individual who provided services as a physician, physician's assistant, nurse, nurse practitioner, home health aide, personal care aide, hospital or medical care facility support staff worker, nursing facility staff worker, or emergency medical service provider, including paramedics, police medics and police emergency medical technicians, and who was infected with novel coronavirus, COVID-19.
  - b. For the purposes of this subdivision, a "qualified first responder" shall mean an individual who provided services as a police officer, auxiliary police officer, volunteer or paid firefighter, or any other position that is responsible for going immediately to the scene of an accident or emergency to provide assistance, and who was infected with novel coronavirus, COVID-19.
  - c. For purposes of this subdivision, the representative of the deceased qualified healthcare worker or deceased qualified first responder, or his or her estate, shall present: a death certificate as proof that the qualified healthcare worker or qualified first responder is deceased; medical proof that the decedent was infected with novel coronavirus COVID-19; and proof of such decedent's service as a qualified healthcare worker or qualified first responder worker prior to his or her death. The foregoing

proof shall be submitted to the receiver of taxes by or before August tenth, two thousand twenty.

§3. §5-23.0 of the Administrative Code of Nassau County is amended to include the following subdivision:

- h. Notwithstanding the foregoing, pursuant to section 5-17.0 (5), for general taxes due July first in the year two thousand twenty, the town receiver of taxes shall make his return of unpaid general taxes relating to deceased qualified healthcare workers or deceased qualified first responders, or their estates, to the county treasurer on December thirtieth in the year two thousand twenty.

§4. Severability. If any clause, sentence, paragraph, subdivision, section, or part of this ordinance or the application thereof to any person, individual, corporation, firm, partnership, entity, or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part of this ordinance, or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

§5. SEQRA Determination. It is hereby determined, pursuant to the provisions of the State Environmental Quality Review Act, 8 N.Y.E.C.L., section 0101 et seq. and its implementing regulations, Part 617 of 6 N.Y.C.R.R. and section 1611 of the County Government Law of Nassau County, that the adoption of this ordinance is a "Type II" Action within the meaning of Section 617.5(c)(26) and (33) of 6 N.Y.C.R.R., and, accordingly, is of a class of actions which do not have a significant effect on the environment; and no further review is required.

§6. Effective Date. This local law shall take effect immediately.