

PROPOSED ORDINANCE NO. 101 -2020

AN ORDINANCE FIXING THE TAX RATES AND LEVYING TAXES FOR THE TWELVE-MONTH 2021 FISCAL YEAR, BEGINNING JANUARY 1, 2021, AND ENDING DECEMBER 31, 2021, UPON TAXABLE PROPERTIES WITHIN THE TOWNS AND CITIES OF THE COUNTY OF NASSAU FOR COUNTY; COUNTY FIRE PREVENTION, SAFETY, COMMUNICATION AND EDUCATION FUND; COUNTY POLICE HEADQUARTERS FUND; COUNTY POLICE DISTRICT FUND; NASSAU COMMUNITY COLLEGE FUND; COUNTY ENVIRONMENTAL BOND FUND; NASSAU COUNTY SEWER AND STORM WATER RESOURCES DISTRICT FUND; COUNTY DISPUTED ASSESSMENT FUND; AND FOR THE AFOREMENTIONED 2021 FISCAL YEAR FOR TOWN, TOWN HIGHWAY, TOWN GENERAL FUND, TOWN GENERAL FUND-PART TOWN, TOWN SPECIAL DISTRICT, UNPAID WATER CHARGES IN ARREARS, TOWN SIDEWALK AND CURB ASSESSMENT AND OTHER LAWFUL PURPOSES AND ALLOCATING REVENUES FROM CERTAIN SALES TAXES IMPOSED WITHIN THE COUNTY OF NASSAU OUTSIDE OF THE CITY OF LONG BEACH AND DETERMINING THE EQUALIZATION RATES IN RELATION THERETO AND AUTHORIZING AND DIRECTING THE COUNTY EXECUTIVE AND THE CLERK OF THE NASSAU COUNTY LEGISLATURE TO EXECUTE SEPARATE TAX WARRANTS ADDRESSED TO THE RECEIVERS OF TAXES OF THE TOWNS AND CITIES WITHIN THE COUNTY OF NASSAU FOR THE COLLECTION OF THE SEVERAL SUMS MENTIONED THEREIN; PURSUANT TO THE PROVISIONS OF THE COUNTY GOVERNMENT LAW OF NASSAU COUNTY AND THE NASSAU COUNTY ADMINISTRATIVE CODE, THE REAL PROPERTY TAX LAW, THE COUNTY LAW, THE LOCAL FINANCE LAW, THE TAX LAW, THE TOWN LAW AND THE EDUCATION LAW OF THE STATE OF NEW YORK, AND CHAPTER 14 OF THE LAWS OF 1995

WHEREAS, pursuant to Resolution No. -2020, adopted by this Nassau County Legislature on , 2020, there have been included in the proceedings of the said Legislature, statements of the total assessed valuations of the properties situated in the County, the three towns, two cities, and special districts within the County of Nassau for the 2021 fiscal year for County; County Fire Prevention, Safety, Communication and Education Fund; County Police Headquarters Fund; County Police District Fund; Nassau Community College Fund; County Environmental Bond Fund; Nassau County Sewer and Storm Water Resources District Fund; County Disputed Assessment Fund; Town; Part Town; Town Highway; Town Special District; and other lawful purposes, and the town budgets of the Towns of Hempstead, North Hempstead and Oyster Bay for the year 2021 including the lists of Special Districts as contained therein and the amounts certified by the Town Board of each of the said towns to be raised and levied for Town General Fund, Town General Fund-Part Town, Town Highway, Town Special District and other lawful purposes, and the amounts of unpaid water charges in arrears in the respective water districts and Town Sidewalk and Curb assessments to be levied against certain

properties in the Towns of Hempstead, North Hempstead, and Oyster Bay will be caused to be printed in the proceedings of the Nassau County Legislature; and

WHEREAS, the New York State Legislature has, by Chapter 383 of the Laws of 2002, as amended, authorized the Nassau County Legislature to provide for abatement from increases in the County general property tax rate for eligible senior citizens and the tax rate as set forth herein is calculated in consideration of such abatement; and

WHEREAS, since the County is not in receipt of Town budgets of the Towns of Hempstead, North Hempstead and Oyster Bay for the year 2021 including the lists of Special Districts as will be contained therein and the amounts certified by the Town Board of each the said Towns to be raised and levied for Town, Town Highway, Town General Fund, Town General Fund-Part Town, Town Special District and other lawful purposes, and the amount of Unpaid Water Charges in Arrears in respective water districts and Town Sidewalk and Curb assessments to be levied against certain properties in the Towns of Hempstead, North Hempstead and Oyster Bay and, as a result, it is contemplated that this Ordinance will be amended to provide for same at a future date; and

WHEREAS, Appropriation Ordinance No. -2020 for the fiscal year 2021 has been adopted by the Nassau County Legislature for the conduct of the County Government of Nassau County for the 2021 fiscal year, and such Appropriation Ordinance constitutes the Appropriation Ordinance for the 2021 fiscal year; and

WHEREAS, pursuant to section 302 of the County Government Law of Nassau County, the County is required to adopt a budget for a twelve-month fiscal year commencing on January 1, 2021, and terminating on December 31, 2021, and to levy taxes in accordance with said 2021 fiscal year budget and year, and to cause real property taxes to be assessed, collected and paid in order to fund County governmental operations for said 2021 fiscal year; and

WHEREAS, the County accordingly is required to adopt an ordinance for the levy of taxes in accordance with Appropriation Ordinance No. -2020; and

WHEREAS, pursuant to section 306 of the County Government Law of Nassau County, the County Legislature of the County of Nassau is required to levy County, Town and Special District taxes for the ensuing year and the Legislature is also required to levy the unpaid water charges in arrears which have been filed by the Town Boards of the respective towns; and

WHEREAS, pursuant to section 12-4.1 of the Nassau County Administrative Code, the Nassau County Legislature is required to levy the unpaid town sidewalk and curb assessments and other lawful town charges; and

WHEREAS, pursuant to section 1262 of the Tax Law of the State of New York, the Nassau County Legislature is required to allocate revenues from certain sales taxes imposed within the County of Nassau, outside of the City of Long Beach, and for purposes of ascertaining the full valuations of the properties in the area of the County outside the said City of Long Beach so as to make such allocation, may determine the equalization rates to be applicable in such areas; and

WHEREAS, Article 18 of the Real Property Tax Law of the State of New York requires that property must be assigned to one of four classes for the purpose of taxation. The four classes are as follows:

- Class One - One-, two- and three-family homes and such other property as included in the definition of class one set forth in subdivision one of section 1802 of the Real Property Tax Law.
- Class Two- All other residential properties, such as apartments, co-ops, and condominiums, but not hotels, inns and motels.
- Class Three - Public utility properties.
- Class Four - All other property not defined in classes one through three.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNTY LEGISLATURE OF THE COUNTY OF NASSAU AS FOLLOWS:

§ 1. The sum of \$42,189,502, having been determined to be the amount of moneys to be raised and levied for county purposes and governmental requirements during the 2021 fiscal year and the said sum having been appropriated for the aforesaid purposes and requirements, as set forth in section 2 of the aforementioned Appropriation Ordinance, the County tax rate on properties situated within the County of Nassau subject to taxation and located within the Towns of Hempstead, North Hempstead, and Oyster Bay, and the Cities of Glen Cove and Long Beach, is hereby determined to be Class One \$22.517, Class Two \$4.050, Class Three \$5.312, Class Four \$4.091, on each \$100 of assessed valuation for the period January 1, 2021, through December 31, 2021, of such properties, and the several amounts to be collected from each of the towns and cities within the County is as follows:

GENERAL

	Final Tax Levy
Town of Hempstead	\$19,175,360
Town of North Hempstead	\$10,684,944
Town of Oyster Bay	\$10,530,233
City of Glen Cove	\$840,666
City of Long Beach	\$958,299
	\$42,189,502

§ 2. The sum of \$19,120,319, having been appropriated by this Nassau County Legislature for Nassau County Fire Prevention, Safety, Communication and Education Fund purposes for the 2021 fiscal year the tax rate for such purposes is hereby finally fixed and determined to be Class One \$9.918, Class Two \$1.783, Class Three \$2.339, Class Four \$1.802, on each \$100 of assessed valuation for the period January 1, 2021, through December 31, 2021. The amount to be collected from each of the towns and cities within the County for such purposes are as follows:

FIRE PREVENTION

	Final Tax Levy
Town of Hempstead	\$8,730,863
Town of North Hempstead	\$4,815,409
Town of Oyster Bay	\$4,767,048
City of Glen Cove	\$370,841
City of Long Beach	\$436,158
	\$19,120,319

§ 3. The sum of \$461,417,144, having been appropriated by this Nassau County Legislature for Nassau County Police Headquarters purposes for the 2021 fiscal year the tax rate for such purposes is, subject to adjustment by virtue of allocations of sales tax revenues, where pertinent as set forth below, hereby finally fixed and determined to be Class One \$238.573, Class Two \$42.907, Class Three \$56.284, Class Four \$43.349, on each \$100 of assessed valuation for the period January 1, 2021, through December 31, 2021. The amount to be collected from each of the towns and cities within the County for such purposes, subject to being reduced by virtue of such sales tax allocations are as follows:

POLICE HEADQUARTERS

	Final Tax Levy
Class One	\$359,693,442
Class Two	\$14,564,956
Class Three	\$15,421,207
Class Four	\$71,737,539
	\$461,417,144

The County of Nassau and the City of Long Beach having each imposed sales and use taxes in certain categories in accordance with Article 29 of the Tax Law of the State of New York, allocations of the net revenues from such taxes in the area outside the City of Long Beach proposed to be received during the year are to be made by the County of Nassau to the towns in the area outside the City of Long Beach in the manner set forth in section 1262 of the said Tax Law and such allocations are hereinafter set forth. For the purpose of arriving at the full valuation of real property in the said area and making such allocations, while not endorsing the use and/or the legality of equalization rates and in fact challenging such rates, this Nassau County Legislature hereby determines, in accordance with paragraph (3) of subdivision (f) of section 1262 of the Tax Law, which section mandates the use of equalization rates as determined by the Nassau County Legislature, that the equalization rates for the towns and cities in said area are as follows:

<u>TOWN OR CITY</u>	<u>EQUALIZATION RATE</u>
Town of Hempstead	100.00
Town of North Hempstead	100.00
Town of Oyster Bay	100.00
City of Glen Cove	100.00
City of Long Beach	100.00

The Legislature hereby allocates to the towns and the City of Long Beach and the City of Glen Cove the proposed net revenues from the abovementioned sales and use taxes and hereby finally fixes and determines the County tax rate on each \$100 of assessed valuation of the properties situated within the County of Nassau subject to taxation and located within the three towns and two cities of the County to be the rate as set forth alongside the particular town and city as designated below and, further, hereby finally determines that the several amounts to be collected from each of the towns and cities within the County are as follows:

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POLICE HEADQUARTERS

	Final Tax Rate	2021 FINAL TAX LEVY
Hempstead		
Class One	215.070	\$ 144,108,967
Class Two	19.404	\$ 2,863,811
Class Three	32.781	\$ 5,710,780
Class Four	19.846	\$ 15,752,229
		<u>\$ 168,435,787</u>
Oyster Bay		
Class One	215.111	\$ 84,000,495
Class Two	19.445	\$ 670,176
Class Three	32.822	\$ 1,460,788
Class Four	19.888	\$ 8,123,557
		<u>\$ 94,255,016</u>
No. Hempstead		
Class One	215.092	\$ 83,077,964
Class Two	19.426	\$ 1,892,624
Class Three	32.803	\$ 1,433,428
Class Four	19.869	\$ 7,878,590
		<u>\$ 94,282,606</u>
Long Beach		
Class One	238.573	\$ 7,039,400
Class Two	42.906	\$ 2,096,938
Class Three	56.283	\$ 369,170
Class Four	43.349	\$ 1,008,911
		<u>\$ 10,514,419</u>
Glen Cove		
Class One	215.107	\$ 6,195,281
Class Two	19.441	\$ 154,366
Class Three	32.818	\$ 164,781
Class Four	19.883	\$ 654,289
		<u>\$ 7,168,717</u>
County Totals		
Class One		\$ 324,422,107
Class Two		\$ 7,677,915
Class Three		\$ 9,138,947
Class Four		\$ 33,417,576
		<u>\$ 374,656,545</u>

§ 4. The sum of \$389,296,771, having been appropriated by this Nassau County Legislature for Nassau County Police District purposes for the 2021 fiscal year, the tax rate on the properties situated in the towns within the County of Nassau and liable therefore is hereby

finally fixed and determined to be Class One \$201.294, Class Two \$57.216, Class Three \$184.126, Class Four \$78.858 on each \$100 of assessed valuation for the period January 1, 2021, through December 31, 2021. The amount to be collected from each of the towns for such purposes is as follows:

POLICE DISTRICT

	Final Tax Levy
Town of Hempstead	\$188,000,826
Town of North Hempstead	\$94,031,052
Town of Oyster Bay	\$107,264,893
	<u>\$389,296,771</u>

§ 5. The sum of \$52,206,883, having been appropriated by this Nassau County Legislature for Nassau Community College purposes for its 2021 fiscal year, the tax rate for such purposes is hereby finally fixed and determined to be Class One \$26.993, Class Two \$4.854, Class Three \$6.368, Class Four \$4.904, on each \$100 of assessed valuation for the period January 1, 2021, through December 31, 2021. The amount to be collected from each of the towns and cities within the County for such purposes is as follows:

NCC

	Final Tax Levy
Town of Hempstead	\$23,851,656
Town of North Hempstead	\$13,139,854
Town of Oyster Bay	\$13,014,345
City of Glen Cove	\$1,009,423
City of Long Beach	\$1,191,605
	<u>\$52,206,883</u>

§ 6. The sum of \$40,000,000, having been appropriated by this Nassau County Legislature for Disputed Assessment Fund purposes for the 2021 fiscal year, the tax rates for such purposes are hereby finally fixed and determined to be Class One \$0, Class Two \$0, Class Three \$0, Class Four \$24.171, on each \$100 of assessed valuation for the period January 1, 2021, through December 31, 2021. The amounts to be collected from each of the towns and cities within the County for such purposes are as follows:

DISPUTED ASSESSMENT FUND

	Final Tax Levy
Town of Hempstead	\$19,184,534
Town of North Hempstead	\$9,584,542
Town of Oyster Bay	\$9,872,999
City of Glen Cove	\$795,368
City of Long Beach	\$562,557
	\$40,000,000

§ 7. The sum of \$11,017,635, having been appropriated by this Nassau County Legislature for Nassau County Environmental Bond Fund purposes for the 2021 fiscal year, the tax rate for such purposes is hereby finally fixed and determined to be Class One \$5.725, Class Two \$1.029, Class Three \$1.350, Class Four \$1.040, on each \$100 of assessed valuation for the period January 1, 2021, through December 31, 2021. The amount to be collected from each of the towns and cities within the County for such purposes is as follows:

ENVIRONMENTAL

	Final Tax Levy
Town of Hempstead	\$5,029,513
Town of North Hempstead	\$2,775,692
Town of Oyster Bay	\$2,747,190
City of Glen Cove	\$214,046
City of Long Beach	\$251,194
	\$11,017,635

§ 8. The sum of \$127,945,519, having been appropriated by this Nassau County Legislature for Nassau County Sewer and Storm Water Resources District Sewage Collection and Disposal Zone of Assessment purposes for the 2021 fiscal year, the tax rate on the properties situated within said zone of assessment, and liable therefore, is hereby finally fixed and determined to be Class One \$77.330, Class Two \$21.499, Class Three \$187.113, Class Four \$31.196, on each \$100 of assessed valuation for the period January 1, 2021, through December 31, 2021. The amount to be collected for such purposes is as follows:

SSW COLLECTION & DISPOSAL

	Final Tax Levy
Town of Hempstead	\$72,102,126
Town of North Hempstead	\$18,212,960
Town of Oyster Bay	\$37,630,433
	\$127,945,519

§ 9. The sum of \$17,197,190, having been appropriated by this Nassau County Legislature for Nassau County Sewer and Storm Water Resources District Sewage Disposal-Only Zone of Assessment purposes for the 2021 fiscal year, the tax rate on the properties situated within said zone of assessment, and liable therefore, is hereby finally fixed and determined to be Class One \$72.502, Class Two \$3.659, Class Three \$87.563, Class Four \$21.337, on each \$100 of assessed valuation for the period January 1, 2021, through December 31, 2021. The amount to be collected for such purposes is as follows:

SSW DISPOSAL ONLY

	Final Tax Levy
Town of Hempstead	\$13,933,499
Town of North Hempstead	\$2,839,119
Town of Oyster Bay	\$424,572
	\$17,197,190

§ 10. The sum of \$9,416,577, having been appropriated by this Nassau County Legislature for Nassau County Sewer and Storm Water Resources District Storm Water Zone of Assessment purposes for the 2021 fiscal year, the tax rate on the properties situated within said zone of assessment, and liable therefore, is hereby finally fixed and determined to be Class One \$5.023, Class Two \$0.903, Class Three \$1.185, Class Four \$0.912, on each \$100 of assessed valuation for the period January 1, 2021, through December 31, 2021. The amount to be collected for such purposes is as follows:

SSW STORM WATER

	Final Tax Levy
Town of Hempstead	\$4,280,308
Town of North Hempstead	\$2,384,775
Town of Oyster Bay	\$2,349,773
City of Glen Cove	\$187,539
City of Long Beach	\$214,182
	\$9,416,577

§ 11. As the Town Boards of the Town of Hempstead, North Hempstead and Oyster Bay have not yet adopted their Town Budgets, this Ordinance will be hereafter amended to fix the tax rates and levy rates for the year 2021 for Town, Town Highway, Town General Fund, Town General Fund-Part Town, Town Special District, Unpaid Water Charges in Arrears, Town Sidewalk and Curb Assessment and other lawful purposes.

§ 12. Taxes and assessments are hereby levied and shall be collected for the purposes for which the aforesaid appropriations have been made and which this Legislature has ordained shall be raised and levied, and that all of said taxes and assessments be collected from the several persons and upon the properties named and described in the assessment roll on file in the Office of the Assessor for the County of Nassau, and the County Executive, or in her absence or inability to act, the Presiding Officer of the Legislature, and the Clerk of this Legislature are hereby authorized and directed to execute for and on behalf of the County of Nassau consolidated tax warrants addressed to the Receivers of Taxes of the several towns and cities within the County of Nassau, to wit: the Town of Hempstead, Town of North Hempstead, Town of Oyster Bay, City of Long Beach and the City of Glen Cove, authorizing, directing and commanding the said Receivers of Taxes to collect the taxes and assessments herein levied by this Legislature from the several persons and on the properties as named and described in the portions of the assessment roll to which the said warrants are annexed, being the several sums mentioned in the respective consolidated tax warrants for County; County Fire Prevention, Safety, Communication and Education Fund; County Police Headquarters Fund; County Police District Fund; Nassau Community College Fund; County Environmental Bond Fund and County Sewer and Storm Water Resources District Fund purposes. As to the Town, Town Highway, Town General Fund, Town General Fund-Part Town, Town Special District, Unpaid Water Charges in Arrears, Town Sidewalk and Curb Assessment and other lawful purposes, as the same are referred to in section 11 hereof, an ordinance amending the within Tax Levy Ordinance will be adopted after the said Towns have adopted their respective Town budgets.

§ 13. The sums mentioned herein, as having been appropriated, shall be that part of the total appropriation for the purposes enumerated herein as shall be required to be raised by the levying of taxes.

§ 14. This Ordinance may be modified to allow for the correction of any mathematical and/or typographical errors subsequent to any approval and adoption of said Ordinance without the necessity for a vote to be taken by the County Legislature or by the members of any Standing Committee of said Legislature if said Ordinance is passed by the affirmative vote of a majority of said Legislature.

§ 15. 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)(20) and (27) 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.

§ 16. This Ordinance shall take effect immediately.