

A LOCAL LAW TO AMEND THE NASSAU COUNTY ADMINISTRATIVE CODE
IN RELATION TO THE COLLECTION OF UNPAID TAXES, PENALTIES AND INTEREST
BY THE COUNTY TREASURER

WHEREAS, on March 7, 2020, Governor Andrew M. Cuomo declared a statewide Disaster Emergency as a result of the COVID-19 pandemic; and

WHEREAS, thereafter, reduced economic activity and mandatory shutdowns devastated Nassau County businesses, and as a result, several were unable to pay rent to their landlords; and

WHEREAS, Executive Order No. 202.28, in part, prohibits the initiation of a proceeding or enforcement of an eviction of a commercial tenant for nonpayment of rent, or the foreclosure of a commercial mortgage for nonpayment of such mortgage; and

WHEREAS, this directive, as extended by Executive Order 202.70, continues through January 1, 2020, and may be extended by a future Executive Order; and

WHEREAS, landlords who have not received rent from tenants throughout the course the pandemic have financial obligations to fulfill, including the payment of taxes, and are also struggling; and

WHEREAS, the collection of unpaid taxes that are delinquent due to the impact of the COVID-19 pandemic and the New York State ban on commercial eviction and foreclosure proceedings is unfair to commercial landlords, and the Legislature wishes to prohibit such action by the County Treasurer; now, therefore,

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

Section 1. § 5-32.0 **Actions to recover unpaid taxes** of the Nassau County Administrative Code is amended to include the following subdivision:

(c) The County Treasurer shall not recover unpaid tax, penalties, and interest pursuant to this section where, under penalty of perjury, the landlord of a commercial property affirms that the same cannot be paid as a result its tenant's or tenants' nonpayment of rent and the directive within Executive Order 202.28, as extended by successive Executive Orders, which prohibits the initiation of a proceeding or enforcement of an eviction of a commercial tenant for nonpayment of rent. The required inaction of the County Treasurer pursuant to this section shall not be used as proof of rent amounts owed by a commercial tenant pursuant to a lease agreement with the landlord. This subdivision shall be ineffective upon the expiration of the aforementioned directive within New York State Executive Order 202.28, as extended by successive Executive Orders.

§ 2. § 5-33.0 **Collection of taxes by sale of tax liens** of the Nassau County Administrative Code is amended to include the following subdivision:

(f) The County Treasurer shall not enforce the collection of tax, penalties, interest, and additions by a sale of a tax lien pursuant to this section where, under penalty of perjury, the landlord of a commercial property affirms that the same cannot be paid as a result its tenant's or tenants' nonpayment of rent and the directive within Executive Order 202.28, as extended by successive Executive Orders, which prohibits the initiation of a proceeding or enforcement of an eviction of a commercial tenant for nonpayment of rent. The required inaction of the County Treasurer pursuant to this section shall not be used as proof of rent amounts owed by a commercial tenant pursuant to a lease agreement with the landlord. This subdivision shall be ineffective upon the expiration of the aforementioned directive within New York State Executive Order 202.28, as extended by successive Executive Orders.

§ 3. 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.

§ 4. 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.

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