

PROPOSED LOCAL LAW NO. – 2020

**A LOCAL LAW TO AMEND TITLE A OF CHAPTER VI OF THE NASSAU COUNTY
ADMINISTRATIVE CODE, IN RELATION TO THE RENEWAL OF THE
EXEMPTION FOR PERSONS SIXTY-FIVE YEARS OF AGE OR OVER PURSUANT
TO SECTION 467 (6)(B) OF THE REAL PROPERTY TAX LAW.**

WHEREAS, the senior property tax exemption provides essential tax relief to Nassau County seniors, many of who have fixed and limited incomes; and

WHEREAS, Real Property Tax Law Section 467(6) (b) authorizes municipalities to spare seniors the burden of filing their annual exemption application form where their property has been granted the exemption on five (5) consecutive completed assessment rolls; and

WHEREAS, it is the judgment of this Legislature that the County should exercise its authority under Real Property Tax Law Section 467(6) (b) in order to ensure that eligible seniors receive their long-standing exemptions without the necessity of filing the annual application; now therefore

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

Section 1. Short Title: This act shall be known and may be cited as the “Renewal of the exemption for persons sixty-five years of age or over”.

§2. Title A of chapter VI of the Nassau County Administrative Code is amended by adding a new section 6-35.0 to read as follows:

§6-35.0. Renewal of the exemption for persons sixty-five years of age or over.

a) Any person who has been granted an exemption pursuant to Section 467 of the Real Property Tax Law on five (5) consecutive completed assessment rolls, including any years when the exemption was granted to a property owned by a husband and/or wife while both resided in such property, shall not be subject to the requirements set forth in paragraph (a) of subdivision six of Section 467 of the Real Property Tax Law, provided, however that each said person shall be mailed an application form and a notice informing him or her of his or her rights.

b) Such exemption shall be automatically granted on each subsequent assessment roll, provided, however, that when tax payment is made by such eligible person, a sworn affidavit must be included with such payment which shall state that such person continues to be eligible for such exemption. Such affidavit shall be on a form prescribed by the commissioner of the New York State Department of Taxation and Finance. If such affidavit is not included with the tax payment, the collecting officer shall proceed pursuant to section five hundred fifty-one-a of the Real Property Tax Law.

§3. Severability. If any clause, sentence, paragraph, subdivision, section, or part of this law 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 law, 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. It is hereby determined, pursuant to the provisions of the State Environmental Quality Review Act (SEQRA), 8 N.Y.E.C.L. Section 0101 et seq. and its implementing regulations, Part 617 of Title 6 of 6 N.Y.C.R.R. and Section 1611 of the County Government Law of Nassau County, that the adoption of this local law 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.

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