

## **PROPOSED LOCAL LAW -2021**

A Local Law to impose certain requirements on the Department of Assessment with respect to evidence presented at Small Claims Assessment Review Hearings.

WHEREAS, pursuant to Title I or Article 7 of the Real Property Tax Law or under small claims assessment review (SCAR) law provided by Title 1-A of Article 7 of the Real Property Tax Law, Nassau County residents may seek judicial review of the Assessment Review Commission's determination of their property's assessed value; and

WHEREAS, residents deserve transparency, and those who seek judicial review should be informed of the evidence that the County will use to support its assessment; and

WHEREAS, the County should only be able to introduce evidence that it used to determine a property's assessed value; now, therefore,

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

Section I. § 6-36.0 of Chapter VI, Title A of the Nassau County Administrative Code is added to read as follows:

§6-36.0. Small Claims Assessment Review Disclosure Requirements. For any pro se petitioner who files a petition for judicial review under Title 1 of Article 7 of the Real Property Tax Law or under small claims assessment review (SCAR) law provided by Title 1-A of Article 7 of the Real Property Tax Law, no later than thirty (30) days prior to a hearing on such petition, the Department of Assessment shall mail a notice setting forth the evidentiary proof that the pro se petitioner may present at such hearing. In addition, no later than thirty days prior to such hearing, the Department of Assessment shall disclose the evidence it will present to pro se petitioners. Failure to timely disclose such proof shall preclude the Department from offering evidence at the hearing. Further, the Department of Assessment shall only present evidence that it used to determine the assessed value in dispute and is precluded from offering any other evidence to support its determination.

§2. 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.

§3. 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 imposition of a hotel and motel occupancy tax and distribution of revenue pursuant to Title 24 of the Miscellaneous Laws of Nassau County, as amended, are "Type II" Actions within the meaning of Section 617 .5( c )(20) of 6 N.Y.C.R.R. ("routine or continuing agency administration and management, not including new programs or major reordering of priorities that may affect the environment"), and, accordingly, are of a class of actions which do not have a significant effect on the environment; and no further review is required.

§ 3. This local law shall take effect immediately.