

ORDINANCE NO. 60-D - 2023

CERTIFYING BASE AND ADJUSTED BASE PROPORTIONS FOR COUNTY, TOWN & SPECIAL DISTRICTS & SCHOOL DISTRICTS FOR EACH CLASS OF PROPERTY SET FORTH IN SECTION 1802 OF THE REAL PROPERTY TAX LAW AND FOR EACH PORTION AS DEFINED IN SECTION 1801 (d) OF THE REAL PROPERTY TAX LAW INCLUDED WITHIN NASSAU COUNTY AS AUTHORIZED BY SECTION 1803 (2) OF THE REAL PROPERTY TAX LAW.

BE IT ORDAINED BY THE NASSAU COUNTY LEGISLATURE AS FOLLOWS:

Section 1. The Nassau County Legislature, with the approval of the New York State Office of Real Property Tax Services, hereby establishes the following procedure for the applicable component of the calculation of adjusted base proportions to ensure consistency under Real Property Tax Law § 485-u Class One Reassessment Exemption: Divide the taxable assessed value plus the assessed value exempt due to the Real Property Tax Law § 485-u Class One Reassessment Exemption of the property in the class or portion class on the levy roll, excluding special franchise properties in class three, by the appropriate change in level of assessment factor.

Section 2. The Nassau County Legislature does hereby certify the base and adjusted base proportions for County, Town, Special Districts & School Districts for each class of property set forth in Section 1802 of the Real Property Tax Law and for each portion as defined in Section 1801 (d) of the Real Property Tax Law included within Nassau County, in accordance with the base and adjusted base proportions certificates on file with the Clerk of the Nassau County Legislature.

Section 3. Nassau County hereby reserves all legal, equitable and administrative rights and remedies. This certification shall not be construed as an admission of any error, responsibility, or liability on the part of Nassau County in connection with these or any other base or adjusted base proportions.

Section 4. This ordinance shall take effect immediately.