



County of Nassau Inter-Departmental Memo

To: Clerk of the County Legislature
From: Nassau County Department of Assessment
Date: September 28, 2026
Re: Emergency Resolution Clerk Items 271-26 - 276-26

RECEIVED
NASSAU COUNTY
CLERK OF THE LEGISLATURE
2026 SEP 28 P 12:11

AN EMERGENCY RESOLUTION DECLARING AN EMERGENCY FOR IMMEDIATE ACTION UPON:

- i. AN ORDINANCE TO ACCEPT CERTIFIED COPY OF CERTIFICATE OF THE COUNTY ASSESSOR AS TO AMOUNTS OF TOTAL ASSESSED VALUATIONS IN THE SEVERAL SCHOOL DISTRICTS WITHIN THE TOWN OF NORTH HEMPSTEAD FOR THE SCHOOL YEAR 2026/2027 AS TO EXTENSION OF TAXES; LEVYING TAXES IN ACCORDANCE WITH SUCH CERTIFICATE AND AUTHORIZING AND DIRECTING THE EXECUTION, ISSUANCE AND DELIVERY OF A WARRANT ON BEHALF OF THE COUNTY OF NASSAU AND THE NASSAU COUNTY LEGISLATURE AND UNDER THE SEAL OF THE SAID COUNTY, COMMANDING THE RECEIVER OF TAXES OF THE TOWN OF NORTH HEMPSTEAD TO COLLECT SCHOOL TAXES FOR THE YEAR 2026/2027 AND PAY MONEYS SO COLLECTED TO THE FISCAL OFFICERS OF EACH SCHOOL DISTRICT AND/OR THE TREASURER OF NASSAU COUNTY; PURSUANT TO THE PROVISIONS OF THE COUNTY GOVERNMENT LAW OF NASSAU COUNTY AND THE NASSAU COUNTY ADMINISTRATIVE CODE;
- ii. AN ORDINANCE TO ACCEPT CERTIFIED COPY OF CERTIFICATE OF THE COUNTY ASSESSOR AS TO AMOUNTS OF TOTAL ASSESSED VALUATIONS IN THE SEVERAL SCHOOL DISTRICTS WITHIN THE TOWN OF HEMPSTEAD FOR THE SCHOOL YEAR 2026/2027 AS TO EXTENSION OF TAXES; LEVYING TAXES IN ACCORDANCE WITH SUCH CERTIFICATE AND AUTHORIZING AND DIRECTING THE EXECUTION, ISSUANCE AND DELIVERY OF A WARRANT ON BEHALF OF THE COUNTY OF NASSAU AND THE NASSAU COUNTY LEGISLATURE AND UNDER THE SEAL OF THE SAID COUNTY, COMMANDING THE RECEIVER OF TAXES OF THE TOWN OF HEMPSTEAD TO COLLECT SCHOOL TAXES FOR THE YEAR 2026/2027 AND PAY MONEYS SO COLLECTED TO THE FISCAL OFFICERS OF EACH SCHOOL DISTRICT AND/OR THE TREASURER OF NASSAU COUNTY; PURSUANT TO THE

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- iii. AN ORDINANCE TO ACCEPT CERTIFIED COPY OF CERTIFICATE OF THE COUNTY ASSESSOR AS TO AMOUNTS OF TOTAL ASSESSED VALUATIONS IN THE SEVERAL SCHOOL DISTRICTS WITHIN THE TOWN OF OYSTER BAY FOR THE SCHOOL YEAR 2026/2027 AS TO EXTENSION OF TAXES; LEVYING TAXES IN ACCORDANCE WITH SUCH CERTIFICATE AND AUTHORIZING AND DIRECTING THE EXECUTION, ISSUANCE AND DELIVERY OF A WARRANT ON BEHALF OF THE COUNTY OF NASSAU AND THE NASSAU COUNTY LEGISLATURE AND UNDER THE SEAL OF THE SAID COUNTY, COMMANDING THE RECEIVER OF TAXES OF THE TOWN OF OYSTER BAY TO COLLECT SCHOOL TAXES FOR THE YEAR 2026/2027 AND PAY MONEYS SO COLLECTED TO THE FISCAL OFFICERS OF EACH SCHOOL DISTRICT AND/OR THE TREASURER OF NASSAU COUNTY; PURSUANT TO THE PROVISIONS OF THE COUNTY GOVERNMENT LAW OF NASSAU COUNTY AND THE NASSAU COUNTY ADMINISTRATIVE CODE;
- iv. AN ORDINANCE CERTIFYING BASE AND ADJUSTED BASE PROPORTIONS FOR COUNTY, TOWN, VILLAGE & SPECIAL DISTRICTS & SCHOOL

PROVISIONS OF THE COUNTY GOVERNMENT LAW OF NASSAU COUNTY
AND THE NASSAU COUNTY ADMINISTRATIVE CODE;

- iii. AN ORDINANCE TO ACCEPT CERTIFIED COPY OF CERTIFICATE OF THE COUNTY ASSESSOR AS TO AMOUNTS OF TOTAL ASSESSED VALUATIONS IN THE SEVERAL SCHOOL DISTRICTS WITHIN THE TOWN OF OYSTER BAY FOR THE SCHOOL YEAR 2026/2027 AS TO EXTENSION OF TAXES; LEVYING TAXES IN ACCORDANCE WITH SUCH CERTIFICATE AND AUTHORIZING AND DIRECTING THE EXECUTION, ISSUANCE AND DELIVERY OF A WARRANT ON BEHALF OF THE COUNTY OF NASSAU AND THE NASSAU COUNTY LEGISLATURE AND UNDER THE SEAL OF THE SAID COUNTY, COMMANDING THE RECEIVER OF TAXES OF THE TOWN OF OYSTER BAY TO COLLECT SCHOOL TAXES FOR THE YEAR 2026/2027 AND PAY MONEYS SO COLLECTED TO THE FISCAL OFFICERS OF EACH SCHOOL DISTRICT AND/OR THE TREASURER OF NASSAU COUNTY; PURSUANT TO THE PROVISIONS OF THE COUNTY GOVERNMENT LAW OF NASSAU COUNTY AND THE NASSAU COUNTY ADMINISTRATIVE CODE;
- iv. AN ORDINANCE CERTIFYING BASE AND ADJUSTED BASE PROPORTIONS FOR COUNTY, TOWN, VILLAGE & 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;
- v. A RESOLUTION TO INCLUDE IN THE PROCEEDINGS OF THE NASSAU COUNTY LEGISLATURE A STATEMENT OF THE TOTAL ASSESSED VALUATIONS OF THE PROPERTIES SITUATED IN THE COUNTY, TOWN, SPECIAL DISTRICTS AND SCHOOL DISTRICTS WITHIN THE COUNTY OF NASSAU; PURSUANT TO THE COUNTY GOVERNMENT LAW OF NASSAU COUNTY, THE NASSAU COUNTY ADMINISTRATIVE CODE, THE TOWN LAW, THE REAL PROPERTY TAX LAW AND THE COUNTY LAW; AND
- vi. A RESOLUTION TO FIX THE TIME AND DATE ON WHICH TAX WARRANTS SHALL BE ISSUED TO THE TOWN AND CITY RECEIVERS OF TAXES FOR THE COLLECTION OF TAXES AND ASSESSMENTS LEVIED BY THE NASSAU COUNTY LEGISLATURE AND EXTENDED BY THE COUNTY ASSESSOR: PURSUANT TO THE COUNTY GOVERNMENT LAW OF NASSAU COUNTY AND THE NASSAU COUNTY ADMINISTRATIVE CODE.

The above-described document attached hereto is forwarded for your review and approval and subsequent transmittal to the County Legislature for inclusion upon their calendar.

THOMAS A. ADAMS
COUNTY ATTORNEY



BY: Kevin Hardiman
Deputy County Attorney

APPROVED AS TO FORM

Kevin Flann

Deputy County Attorney

RECEIVED
MASSACHUSETTS
CLERK OF THE LEGISLATURE
2026 SEP 28 P 12:11

- WHEREAS, the Honorable Bruce Blakeman, County Executive, has submitted to this County Legislature a written recommendation dated September 28, 2026, pursuant to the provisions of the County Government Law of Nassau County; and

(i) an ordinance to accept certified copy of certificate of the County Assessor as to amounts of total assessed valuations in the several school districts within the Town of North Hempstead for the school year 2026/2027 as to extension of taxes; levying taxes in accordance with such certificate and authorizing and directing the execution, issuance and delivery of a warrant on behalf of the County of Nassau and the Nassau County Legislature and under the seal of the said county, commanding the receiver of taxes of the Town of North Hempstead to collect school taxes for the year 2026/2027

and pay moneys so collected to the fiscal officers of each school district and/or the Treasurer of Nassau County; pursuant to the provisions of the County Government Law of Nassau County and the Nassau County Administrative Code;

- (ii) an ordinance to accept certified copy of certificate of the County Assessor as to amounts of total assessed valuations in the several school districts within the Town of Hempstead for the school year 2026/2027 as to extension of taxes; levying taxes in accordance with such certificate and authorizing and directing the execution, issuance and delivery of a warrant on behalf of the County of Nassau and the Nassau County Legislature and under the seal of the said county, commanding the receiver of taxes of the Town of Hempstead to collect school taxes for the year 2026/2027 and pay moneys so collected to the fiscal officers of each school district and/or the Treasurer of Nassau County; pursuant to the provisions of the County Government Law of Nassau County and the Nassau County Administrative Code;
- (iii) an ordinance to accept certified copy of certificate of the County Assessor as to amounts of total assessed valuations in the several school districts within the Town of Oyster Bay for the school year 2026/2027 as to extension of taxes; levying taxes in accordance with such certificate and authorizing and directing the execution, issuance and delivery of a warrant on behalf of the County of Nassau and the Nassau County Legislature and under the seal of the said county, commanding the receiver of taxes of the Town of Oyster Bay to collect school taxes for the year 2026/2027 and pay moneys so collected to the fiscal officers of each school district and/or the Treasurer of Nassau County; pursuant to the provisions of the County Government Law of Nassau County and the Nassau County Administrative Code;
- (iv) an ordinance certifying base and adjusted base proportions for County, Town, Village & 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;
- (v) a resolution to include in the proceedings of the Nassau County Legislature a statement of the total assessed valuations of the properties situated in the County, Town, Special Districts and School Districts within the County of Nassau; pursuant to the County Government Law of Nassau County, the Nassau County Administrative Code, the Town Law, the Real Property Tax Law and the County Law;
- (vi) a resolution to fix the time and date on which tax warrants shall be issued to the town and city receivers of taxes for the collection of taxes and assessments levied by the Nassau County Legislature and extended by the County Assessor: pursuant to the County Government Law of Nassau County and the Nassau County Administrative Code; and

WHEREAS, the said recommendation is that the County Legislature adopt a resolution declaring that an emergency exists in Nassau County the nature of which is to take immediate action upon the aforesaid ordinances and resolutions; now, therefore be it

RESOLVED, that the County Legislature hereby declares that an emergency exists within Nassau County, the nature of which is to consider and to take immediate action upon the aforesaid ordinances and resolutions now before this Legislature.

RECOMMENDATION OF THE COUNTY EXECUTIVE TO THE COUNTY LEGISLATURE AT THE MEETING OF THE COUNTY LEGISLATURE ON MONDAY, SEPTEMBER 28, 2026, FOR THE ADOPTION OF AN EMERGENCY RESOLUTION DECLARING AN EMERGENCY FOR IMMEDIATE ACTION UPON:

- i. AN ORDINANCE TO ACCEPT CERTIFIED COPY OF CERTIFICATE OF THE COUNTY ASSESSOR AS TO AMOUNTS OF TOTAL ASSESSED VALUATIONS IN THE SEVERAL SCHOOL DISTRICTS WITHIN THE TOWN OF NORTH HEMPSTEAD FOR THE SCHOOL YEAR 2026/2027 AS TO EXTENSION OF TAXES; LEVYING TAXES IN ACCORDANCE WITH SUCH CERTIFICATE AND AUTHORIZING AND DIRECTING THE EXECUTION, ISSUANCE AND DELIVERY OF A WARRANT ON BEHALF OF THE COUNTY OF NASSAU AND THE NASSAU COUNTY LEGISLATURE AND UNDER THE SEAL OF THE SAID COUNTY, COMMANDING THE RECEIVER OF TAXES OF THE TOWN OF NORTH HEMPSTEAD TO COLLECT SCHOOL TAXES FOR THE YEAR 2026/2027 AND PAY MONEYS SO COLLECTED TO THE FISCAL OFFICERS OF EACH SCHOOL DISTRICT AND/OR THE TREASURER OF NASSAU COUNTY; PURSUANT TO THE PROVISIONS OF THE COUNTY GOVERNMENT LAW OF NASSAU COUNTY AND THE NASSAU COUNTY ADMINISTRATIVE CODE;
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- v. A RESOLUTION TO INCLUDE IN THE PROCEEDINGS OF THE NASSAU COUNTY LEGISLATURE A STATEMENT OF THE TOTAL ASSESSED VALUATIONS OF THE PROPERTIES SITUATED IN THE COUNTY, TOWN, SPECIAL DISTRICTS AND SCHOOL DISTRICTS WITHIN THE COUNTY OF NASSAU; PURSUANT TO THE COUNTY GOVERNMENT LAW OF NASSAU COUNTY, THE NASSAU COUNTY ADMINISTRATIVE CODE, THE TOWN LAW, THE REAL PROPERTY TAX LAW AND THE COUNTY LAW; AND
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September 28, 2026

NASSAU COUNTY LEGISLATURE
NASSAU COUNTY
THEODORE ROOSEVELT EXECUTIVE AND LEGISLATIVE BUILDING
MINEOLA, NEW YORK

HONORABLE MEMBERS:

I am, this date, recommending that the County Legislature take immediate action at its meeting on Monday, September 28, 2026, upon the underlying resolution.

It is my opinion that the best interests and general welfare of the County of Nassau are to be served by considering and acting upon

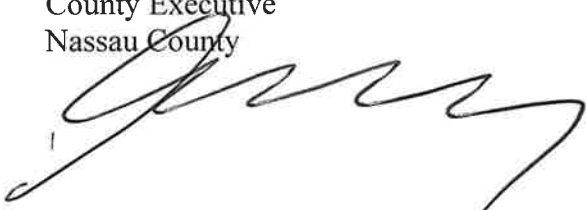
- (i) an ordinance to accept certified copy of certificate of the County Assessor as to amounts of total assessed valuations in the several school districts within the Town of North Hempstead for the school year 2026/2027 as to extension of taxes; levying taxes in accordance with such certificate and authorizing and directing the execution, issuance and delivery of a warrant on behalf of the County of Nassau and the Nassau County Legislature and under the seal of the said county, commanding the receiver of taxes of the Town of North Hempstead to collect school taxes for the year 2026/2027 and pay moneys so collected to the fiscal officers of each school district and/or the Treasurer of Nassau County; pursuant to the provisions of the County Government Law of Nassau County and the Nassau County Administrative Code;
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- (v) a resolution to include in the proceedings of the Nassau County Legislature a statement of the total assessed valuations of the properties situated in the County, Town, Special Districts and School Districts within the County of Nassau; pursuant to the County Government Law of Nassau County, the Nassau County Administrative Code, the Town Law, the Real Property Tax Law and the County Law;
- (vi) a resolution to fix the time and date on which tax warrants shall be issued to the town and city receivers of taxes for the collection of taxes and assessments levied by the Nassau County Legislature and extended by the County Assessor: pursuant to the County Government Law of Nassau County and the Nassau County Administrative Code.

Therefore, pursuant to subdivision 2 of Section 105 of the County Government Law of Nassau County, I hereby recommend that a resolution be adopted declaring that an emergency exists, the nature of which is to take immediate action upon the aforesaid ordinances and resolutions.

Very truly yours,

BRUCE BLAKEMAN
County Executive
Nassau County



ARTHUR T. WALSH
Chief Deputy County Executive