



WELCOME

Countywide Shared Services Property Tax Savings Plan

**NASSAU COUNTY EXECUTIVE
EDWARD P. MANGANO**

**Prepared by the
Office of the County Attorney**

Plan Requirement

- **N.Y. State legislation (Part BBB of Ch. 59 of L. 2017) requires that the County Executive prepare a Countywide Shared Services Property Tax Savings Plan**
- **The County Executive must prepare a plan for shared, coordinated and efficient services among Nassau County and its cities, towns and villages with the assistance of the cities, towns, villages, and others**



Creation of Shared Services Panel

- **The legislation creates a Shared Services Panel in each county**
- **The County Executive and Supervisor/Mayor from each of the cities, towns and villages are required members of the panel**
- **The County Executive has invited Nassau school districts and BOCES to join the panel**
 - **Each school board or BOCES, if participating, selects a representative**
- **The County Executive serves as Chair of the panel**

Panel Consultations & Recommendations

- The County Executive must regularly consult with, and take recommendations from:
 - ☒ all the representatives of the shared services panel
 - ☒ the representative of each collective bargaining unit of the County
 - ☒ the representative of each collective bargaining unit of the cities, towns, and villages, as well as any other participating school district or BOCES

Input on Proposed Plan

- The County Executive and the Shared Services Panel must accept input on the proposed plan from:
 - ☒ the public; and
 - ☒ civic, business, labor, and community leaders
- At least three public hearings must be held prior to the submission of the plan to a vote of the panel and public notice must be given at least one week in advance
- Public testimony will be accepted

Plan Requirements

- The property tax savings plan must contain new recurring savings through actions such as, but not limited to:
 - ✓ the elimination of duplicative services;
 - ✓ shared services, such as
 - joint purchasing, shared highway equipment, shared storage facilities, shared plowing services, and energy and insurance purchasing cooperatives;
 - reduction in back office administrative overhead
 - better coordination of services



County Legislature Review & Consideration

- The County Executive must submit the plan to the County Legislature **no later than August 1, 2017** with a certification as to the accuracy of the savings
- The County Legislature must review and consider the plan
- A Majority of the members of the Legislature may issue an advisory report making recommendations
- The County Executive may make modifications to the plan based on the Legislature's recommendations, and if he does, the Savings certification must be updated



Shared Services Panel Consideration of Plan

- The Shared Services Panel must consider the Countywide Shared Services Tax Savings Plan
- A majority vote of the panel is required for approval of the plan, provided however, that:
 - ☒ each member of the panel may, prior to the panel-wide vote, cause to be removed from the plan any proposed action that affects the unit of local government represented by the respective member
 - ☒ Written notice of such removal must be provided to the County Executive prior to the vote on the plan

County Executive Finalization of Plan

- Upon approval of the Shared Services Panel, the County Executive must finalize the plan, certify the plan and its property tax savings to the State Budget Director
- The County Executive must finalize any approved plan **no later than September 15, 2017**
- Any approved plan must be publicly disseminated to residents in a concise, clear, and coherent manner using words with common and everyday meanings



Plan Summary for Public

- The plan summary disseminated to the public must include:

- ☒ Participating cities, towns and villages
 - ☒ School districts and BOCES, if participating
 - ☒ 2017 local government property taxes
 - ☒ 2017 participating entities property taxes
 - ☒ Total anticipated savings in plan for 2018, 2019 and annually thereafter
- Anticipated savings as a percentage of participating entities property taxes
 - Anticipated savings to the average taxpayer, average homeowner and average business

Presentation of Plan to Public

- **The County Executive must conduct a public presentation of the plan no later than October 15, 2017**
- **Public notice of the presentation must be provided at least one week in advance**

PUBLIC NOTICE

Implementation of Plan

- Where the implementation of any component of the final plan is, by any other general or special law, subject to a public hearing, a mandatory or permissive referendum, consents of governmental agencies, or other requirements applicable to the making of contracts, then implementation of such component shall be conditioned on compliance with such requirements
- Any final plan which would have the effect of transferring or abolishing a function or duty of the County or of the cities, towns, villages, districts or other units of government wholly contained in the County may not become operative unless and until it is approved in accordance with Subdivision (h) of Section I of Article IV of the State Constitution (referendum requirements)

Actions Upon Non-Approval of Plan

- If a County does **NOT** achieve an approved Countywide Shared Services Property Tax Savings Plan by the deadlines required for 2017, then it must release to the public:
 - ✓ a report on the proposal, and
 - ✓ the vote of the panel, with each member stating in writing the reason for such vote
- The County Executive would have to resubmit the plan to panel by August 1, 2018
- The County would have to follow the same procedures to attempt to produce an approved plan by the deadlines required for 2018

State One-Time Matching Funding

- Each county plan may be eligible for **one-time funding to match savings** in such plan, subject to available appropriation
- The State Secretary of State must develop an application, approved by the State Budget Director, with any necessary requirements to receive such matching funding
- Savings that are actually and demonstrably realized by the participating local governments are eligible for matching funding
- For actions that are a part of an approved plan finalized in 2017, savings from new actions implemented on or after January 1, 2018 are eligible for matching funding
- For actions that are a part of an approved plan finalized in 2017, savings achieved from January 1, 2018 through December 31, 2018 are eligible for matching funding

State One-Time Matching Funding *(continued)*

- **Similar time frame for plans approved in 2018**
- **Only net savings between local governments for each action would be eligible for matching funding**
- **Savings from internal efficiencies or any other actions taken by a local government without the participation of another local government are not eligible for matching funding**
- **The County and all of the local governments that are part of any action to be implemented must collectively apply for the matching funding and agree on the distribution and use in order to qualify**

Anticipated Timeline - 2017

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|---------------------|---|
| 5/11 | Shared Services Panel Training Session |
| 5/15 - 6/2 | Meeting(s) of Shared Services Panel, as necessary |
| 6/5 - 6/23 | Development of plan by County Executive |
| week of 6/26 | Three public hearings on the plan (6/26, 6/28 & 6/30) |
| 7/3-7/20 | Changes to plan by County Executive, if any |
| by July 21 | County Executive to submit plan to County Legislature
(17 days prior to August 7th) |
| 8/7 | Meeting of the Legislature on August 7th to review plan |

Anticipated Timeline *(continued)*

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|---------------------|---|
| 8/8 - 8/18 | County Legislature may issue advisory report with recommendations |
| | County Executive may make modifications to plan based on legislative recommendations, if any |
| | County Executive must update certification of savings if modifications made |
| week of 8/21 | County Executive finalizes and submits plan to Shared Services Panel |
| week of 8/28 | Meeting of Shared Services Panel to vote on plan |
| by 9/15 | County Executive finalizes approved plan and disseminates it to County residents |
| by 10/15 | County Executive conducts public presentation of plan |