

## Amendment in the Nature of a Substitution - Clerk # 266-18

LOCAL LAW NO. -2018

Introduced by:

A LOCAL LAW TO AMEND THE NASSAU COUNTY ADMINISTRATIVE CODE TO REQUIRE THE NOTIFICATION BY MAIL TO ALL RESIDENT COUNTY PROPERTY OWNERS OF THE TENTATIVE ASSESSED VALUE OF SUCH INDIVIDUALLY OWNED PROPERTY



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

Section 1. §6-7.0 Form of assessment roll shall be amended to include the following subdivision (f):

- (f) Each year, within 30 days of the completion of the tentative assessment roll, the Department of Assessment shall mail to each resident property owner in the County of Nassau a "Notice of Tentative Assessed Value". Such notice shall include, at a minimum, the following information:
  - (1) The street address of the subject property
  - (2) The section, block and lot of the subject property
  - (3) The Department of Assessment's estimate of the full market value of the subject property for the tentative assessment roll and pending assessment roll
  - (4) The Level of Assessment for the tentative assessment roll and pending assessment roll, including the difference between the two Levels of Assessment
  - (5) The Tentative Assessed Value for both the tentative assessment roll and the pending assessment roll

- (6) If applicable the Transitional Assessed Value of the property
- (7) The following statement: If you would like to challenge your assessment or property's classification or exemption status, you may file an "Application for Correction of Assessment" with the Assessment Review Commission (ARC) between January 2 and March 1. The application is available and can be obtained on-line at www.nassaucountyny.gov/arc, in person at the Department of Assessment's office located at 240 Old Country Road in Mineola, or by contacting ARC at (516) 571-3214 after January 2, 2018. The Department of Assessment's hours of operation are from 8 A.M. to 4:45 P.M.
- (8) The following definitions:
  - a. Full Market Value is the estimate of your property's market value as of January 2
  - b. Level of Assessment is the percentage of Full Market Value at which properties are assessed as determined by the Department of Assessment
  - c. <u>Tentative Assessed Value (TAV) is calculated using your property's</u> <u>Full Market Value multiplied by the current Level of Assessment.</u>

The notice required by this section shall include an example of how the Tentative Assessed Value is calculated by multiplying a properties Full Market Value by the current Level of Assessment.

A property owner may opt out of the requirements of this section by filing a written demand with the Chairperson of the Board of Assessors. An opt out filed with the Chairperson of the Board of Assessors shall be effective until the property is transferred to a new owner.

- §2. Severability. If any clause, sentence, paragraph, subdivision, section, or part of this law or the application thereof to any person 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 hereof, 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 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 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.
  - §4. This local law shall take effect immediately.

## Amendment in the Nature of a Substitution - Clerk # 266-18

LOCAL LAW NO. \_\_-2018

Introduced by:

PPROVED AS TO FORM

A LOCAL LAW TO AMEND THE NASSAU COUNTY ADMINISTRATIVE CODE TO REQUIRE THE NOTIFICATION BY MAIL TO ALL RESIDENT COUNTY PROPERTY OWNERS OF THE TENTATIVE ASSESSED VALUE OF SUCH INDIVIDUALLY OWNED PROPERTY

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

Section 1. §6-7.0 Form of assessment roll shall be amended to include the following subdivision (f):

- (f) Each year, within 30 days of the completion of the tentative assessment roll, the Department of Assessment shall mail to each resident property owner in the County of Nassau a "Notice of Tentative Assessed Value". Such notice shall include, at a minimum, the following information:
  - (1) The street address of the subject property
  - (2) The section, block and lot of the subject property
  - (3) The Department of Assessment's estimate of the full market value of the subject property for the tentative assessment roll and pending assessment roll
  - (4) The Level of Assessment for the tentative assessment roll and pending assessment roll, including the difference between the two Levels of Assessment
  - (5) The Tentative Assessed Value for both the tentative assessment roll and the pending assessment roll

- (6) If applicable the Transitional Assessed Value of the property
- (7) The following statement: If you would like to challenge your assessment or property's classification or exemption status, you may file an "Application for Correction of Assessment" with the Assessment Review Commission (ARC) between January 2 and March 1. The application is available and can be obtained on-line at www.nassaucountyny.gov/arc, in person at the Department of Assessment's office located at 240 Old Country Road in Mineola, or by contacting ARC at (516) 571-3214 after January 2, 2018. The Department of Assessment's hours of operation are from 8 A.M. to 4:45 P.M.
- (8) The following definitions:
  - a. Full Market Value is the estimate of your property's market value as of January 2
  - b. Level of Assessment is the percentage of Full Market Value at which properties are assessed as determined by the Department of Assessment
  - c. Tentative Assessed Value (TAV) is calculated using your property's Full Market Value multiplied by the current Level of Assessment.

The notice required by this section shall include an example of how the Tentative Assessed Value is calculated by multiplying a properties Full Market Value by the current Level of Assessment.

A property owner may opt out of the requirements of this section by filing a written demand with the Chairperson of the Board of Assessors. An opt out filed with the Chairperson of the Board of Assessors shall be effective until the property is transferred to a new owner.

- §2. Severability. If any clause, sentence, paragraph, subdivision, section, or part of this law or the application thereof to any person 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 hereof, 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 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 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.
  - §4. This local law shall take effect immediately.