

530-18
Amendment

Amendment in the Nature of a Substitution – Clerk Item – 530-18

Introduced by: Presiding Officer Richard J. Nicoletto, Deputy Presiding Officer Howard J. Kopel, Alternate Deputy Presiding Officer Denise Ford, and Legislators C. William Gaylor III, Vincent T. Muscarella, James Kennedy, Thomas McKeivitt, Laura Schaefer, John R. Ferretti, Jr., Rose Marie Walker, and Steven Rhoads

LOCAL LAW __-2018

A LOCAL LAW TO ESTABLISH TRUTH IN TAXATION AND TO AMEND THE ADMINISTRATIVE CODE OF NASSAU COUNTY TO REQUIRE ASSESSMENT DISCLOSURE NOTICES TO CONFORM TO §511(2)(a) OF THE NEW YORK STATE REAL PROPERTY TAX LAW

APPROVED AS TO FORM


Majority Counsel

RECEIVED
NASSAU COUNTY
CLERK OF THE LEGISLATURE
2018 OCT -4 P 11:40

WHEREAS, the County is completing an ongoing systematic review reassessment to produce updated and current market values on the tentative tax roll in January 2019; and

WHEREAS, in the year of a revaluation or update of assessments, pursuant to Real Property Tax Law §511, Nassau County is required to mail to property owners an assessment disclosure notice at least sixty (60) days prior to the Tentative Assessment Roll becoming final; and

WHEREAS, this notice will provide valuable and transparent information as to how any such revaluation or update will impact individual property owners; and

WHEREAS, Real Property Tax Law §511 provides several options the County may include for the information contained in this assessment disclosure notice; and

WHEREAS, it is the policy of Nassau County to promote full transparency in any revaluation or update; NOW THEREFORE

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

Section 1. The Nassau County Administrative Code, Chapter VI. Department of Assessment is amended to include the following section:

§6-7.2. Truth in Taxation. Form of Assessment Notice pursuant to §511 of the Real Property Tax Law.

- (a) In the year of a revaluation or update of assessments, the assessment disclosure notice required to be mailed to Nassau County property owners pursuant to §511 of the Real Property Tax Law shall conform to the requirements of §511(2)(a) of the Real Property Tax Law. Such notice shall include, pursuant to §511(2)(a)(iv), a “Tax Impact Calculation” consisting of a comparison of actual extension of county, school, town, city, village and special district taxes for the prior year to a hypothetical extension of the same taxes against the preliminary determination of assessed value for the current year adjusted for changes in the condition of real property and the applicable level of assessment for both the prior year and the current year.
- (b) For the 2019 Tentative Assessment Roll, in the event the assessment disclosure notice required to be mailed to Nassau County property owners pursuant to §511 of the Real Property Tax Law does not include the information required by subdivision (a) of this section, then the Department of Assessment shall issue a notice to be mailed to Nassau County property owners containing the Tax Impact Calculation required by subdivision (a) of this section. Such notice shall be mailed no later than November 15, 2018.

§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. SEQRA Determination. 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. Effective Date. This local law shall take effect immediately.


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