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Introduced by:

Presiding Officer Richard Nicolello, Deputy Presiding Officer Howard Kopel, Alternate Deputy Presiding Officer Denise Ford, and Legislators Gaylor, Muscarella, Kennedy, McKevitt, Schaefer, Ferretti, Walker, and Rhoads

## LOCAL LAW 4 -2020

A LOCAL LAW TO AMEND THE NASSAU COUNTY ADMINISTRATIVE CODE TO EXTEND THE DEADLINE TO FILE AN APPLICATION FOR THE CORRECTION OF AN ASSESSMENT FOR THE TENTATIVE ASSESSMENT ROLL FILED ON JANUARY 2, 2020

Passed by the Nassau County Legislature on March 23, 2020

Voting: ayes: 19, nayes: 0

Became a law on April 22, 2020

WHEREAS, Nassau County property owners currently have until April 2, 2020 to file a grievance with the Assessment Review Commission for their tentative 21/22 fair market values as determined by the Nassau County Department of Assessment, and

WHEREAS, the Governor of New York State Andrew Cuomo declared a state of emergency on March 7, 2020 because of the Coronavirus and its impact on every New York resident; and

WHEREAS, County Executive Laura Curran declared a State of Emergency for the County of Nassau on March 13, 2020; and

WHEREAS, there is continuing uncertainty on the full force and effect of the Coronavirus on the public and government; and

WHEREAS, due to this public health emergency, Nassau County residents may require more time to file a grievance with regard to their property assessment; and

WHEREAS, the Nassau County Legislature believes that the deadline to file a grievance to the 2020 Tentative Assessment Roll published on January 2, 2020 should be extended from April 2, 2020 to April 30, 2020; NOW THEREFORE

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

Section 1. §6-40.3 **Application for the correction of assessment for taxation** of the Nassau County Administrative Code is amended to include the following section subdivision:

(f) Notwithstanding the foregoing, for any grievance for the correction of an assessment contained in the tentative assessment roll filed by the Department of Assessment on January 2, 2020, the deadline to file an application for the correction of an assessment shall be April 30, 2020.

## §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. S.E.Q.R.A. 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.

| APPROVED         |
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| County Executive |
| DATE             |