

Amendment in the Nature of a Substitution – Clerk Item #107-20

Introduced by: Legislator James Kennedy

Co-Sponsors: Presiding Officer Richard Nicoletto, Deputy Presiding Officer Hoard Kopel
Alt. Deputy Presiding Officer Denise Ford, and Legislators Gaylor,
Muscarella, McKeivitt, Schaefer, Ferretti, Walker, and Rhoads

LOCAL LAW 6 -2020

**A LOCAL LAW TO DELAY THE IMPOSITION OF PENALTIES AND INTEREST FOR
THE LATE PAYMENT OF SCHOOL TAXES DUE ON APRIL FIRST FOR THE 2020
TAX YEAR**

Passed by the Nassau County Legislature on April 20, 2020

Voting: ayes: 19, nays: 0

Became a law on May, 2020

APPROVED AS TO FORM

Majority Counsel

WHEREAS, as New York State battles the unprecedented public health threats posed by the COVID-19 pandemic, the economic challenges faced by our residents and businesses cannot be overstated; and

WHEREAS, workers have been furloughed, jobs have been lost, businesses have closed, and economic activity has all but ceased; and

WHEREAS, for many, the costs of groceries and medicines, car payments, utility bills and other daily living expenses have become tremendous burdens, especially to our most vulnerable citizens; and

WHEREAS, the uncertainty of the future makes economic planning an extremely difficult task; and

WHEREAS, many businesses throughout Nassau County have been forced to close or restrict operations and accordingly have seen revenues severely decline or even eliminated entirely; and

WHEREAS, the economic stress on these businesses, particularly smaller, often individually-owned, community based businesses, threaten their very survival; and

WHEREAS, new state and federal programs and benefits will take time for constituents to access and will not completely restore lost income; and

WHEREAS, as Nassau County residents and business owners are attempting to figure out how to pay their bills, school tax bills for the second half of the 2019-2020 tax year are due on May 11, 2020; and

WHEREAS, by law, if such school taxes are not paid by the statutory deadline of May eleventh, interest on such unpaid taxes will accrue on the unpaid balance, and if not paid by May thirty-first, a penalty of six percent will be assessed; NOW THEREFORE

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

Section 1. §5-18.0 of the Administrative Code of Nassau County is amended to include the following subdivision:

4. Notwithstanding the foregoing, for school taxes due in the year 2020, penalties on taxes due April first: if paid on or before June tenth, no interest or penalty; if paid after June tenth, interest and penalties shall be added at a rate and in the amount described in subdivision 2. of this section.

§2. §5-23.0 of the Administrative Code of Nassau County is amended to include the following subdivision:

- g. Notwithstanding the foregoing, for school taxes due April first in the year 2020, the town receiver of taxes shall make his return of unpaid school taxes to the County Treasurer on June eleventh.

§3. Severability. If any clause, sentence, paragraph, subdivision, section, or part of this law or the application thereof to any person, individual, corporation, firm, partnership, entity 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 thereof, 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, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

§4. SEQRA Determination. It is hereby determined, pursuant to the provisions of the State Environmental Quality Review Act (SEQRA), 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(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.

§5. Effective Date. This local law shall take effect immediately.

APPROVED

County Executive

DATE _____