



NASSAU COUNTY LEGISLATURE
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Inter-Departmental Memo

To: Hon. Richard Nicoletto, Presiding Officer
Hon. Kevan Abrahams, Minority Leader
All Members of the Nassau County Legislature

From: Maurice Chalmers, Director
Office of Legislative Budget Review

A handwritten signature in blue ink, likely of Maurice Chalmers, the Director of the Office of Legislative Budget Review.

Date: February 23, 2023

Re: Clerk Items 33-23 & 41-23

Attached are copies of Fiscal Impact Statements for the Legislative Calendar for the February 27 hearing.

- 33-23: A Local Law to amend Annex A of the County Government Law of Nassau County to describe the nineteen legislative districts based upon the 2020 Federal Census data.
- 41-23: A Local Law to amend Section 6-2.6 of Title A of Chapter VI of the Administrative Code of Nassau County, in relation to reducing the number of years volunteers need to serve to receive the partial exemption from taxation for volunteer firefighters and volunteer ambulance workers, pursuant to Chapter 670 of the Laws of New York for 2022.



**THE NASSAU COUNTY LEGISLATURE
OFFICE OF LEGISLATIVE BUDGET REVIEW
MAURICE CHALMERS, DIRECTOR
FISCAL IMPACT STATEMENT**

TITLE: A Local Law to amend Annex A of the County Government Law of Nassau County to describe the nineteen legislative districts based upon the 2020 Federal Census data.

SUMMARY OF LEGISLATION:

The Local Law refers to the redistricting process. County Government Law requires the Legislature to describe the 19 County legislative districts within six months after public announcement of the enumeration of the inhabitants of Nassau County in the decennial federal census. The public announcement occurred on August 12, 2021, and the Legislature must adopt a Local Law describing the 19 County Legislative districts by February 12, 2022.

Annex A of the County Government Law of Nassau County (the "Charter"), as created by Local Law 11-1994 and as last amended by Local Law 2-2013, is amended by the proposed legislation. Any conflict or deficient written description of the boundaries of the nineteen legislative districts contained in Annex A of the Charter shall be resolved in favor of the map contained in Annex A of the Charter as interpreted by the digital equivalency file, created using Caliper Corporation's "Maptitude for Redistricting Version 2022 Build 5015" using their 2020 New York Prisoner Adjusted Final Redistricting Data, filed with the Clerk of the Nassau County Legislature with this Local Law.

The new boundaries in the legislative map scenario has been proposed after the Nassau County's Temporary Districting Advisory Commission (TDAC) became deadlocked on efforts to compose a single, bipartisan map. The process of drawing new districts occurs every ten years.

EFFECTIVE DATE:

This Local Law shall take effect immediately upon the filing of the law with the Secretary of State pursuant to Section 27 of the New York State Municipal Home Rule Law.

FISCAL IMPACT:

The Clerk of the County Legislature has provided backup showing that approximately \$465,054 was spent on expenses in FY 22. In addition, they have an FY 23 Adopted Budget of \$400,000 for expenses.

In addition, OLBR consulted with the Nassau County Board of Elections (BOE) on what costs were incurred related to redistricting. To date, BOE estimates costs to be approximately \$1,085,000. Costs included, but not limited to, printing and graphics, mapping software, mileage,

and overtime expenses. The department stated that expenses could change by the time the redistricting lines are finalized.

According to the County Attorney's Office, the department has not incurred costs beyond their operating budget related to this legislation to date. The department reports that expenses associated with the re-districting process, such as retaining certain experts to provide guidance in the process, are/will not be significant and will be absorbed within their FY 23 budgeted appropriations. However, depending on the outcome of the process and whether it ends up in litigation, there may be costs incurred which can't be forecasted at this time.

ECONOMIC IMPACT:

The Proposed Local Law is not expected to have an economic impact on the local economy.

PREPARED BY: Lamartine Pierre Jr., Senior Legislative Budget Analyst

SOURCES:

County Attorney's Office

Board of Elections

County Legislature



**THE NASSAU COUNTY LEGISLATURE
OFFICE OF LEGISLATIVE BUDGET REVIEW
MAURICE CHALMERS, DIRECTOR
FISCAL IMPACT STATEMENT**

TITLE: A Local Law to amend Section 6-2.6 of Title A of Chapter VI of the Administrative Code of Nassau County, in relation to reducing the number of years volunteers need to serve to receive the partial exemption from taxation for volunteer firefighters and volunteer ambulance workers, pursuant to Chapter 670 of the Laws of New York for 2022.

SUMMARY OF LEGISLATION:

Real property owned by an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service or such enrolled member and spouse residing in Nassau County shall be exempt from taxation to the extent of up to ten percent of the assessed value of such property for County purposes, exclusive of special assessments. This proposed legislation reduces the number of years volunteers must serve from five to two in order to be eligible for the exemption.

This exemption shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service residing in Nassau County unless the applicant:

- Resides in the city, town or village which is serviced by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;
- The property is the primary residence of the applicant;
- The property is used exclusively for residential purposes; except for in the event any portion of such property is not used exclusively for the applicant's residence but is used for other purposes. If so, a portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided by this section;
- The applicant has been certified by the Board of Directors of the incorporated volunteer fire company, fire department, or voluntary ambulance service as an enrolled member of such incorporated volunteer fire company, fire department, or voluntary ambulance service, and has been an enrolled member for no less than two years.

Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than twenty years of active service, and is so certified by the board of directors of the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, will be granted the ten percent exemption for the remainder of their life as long as their primary residence is located within Nassau County.

This application also provides the exemption for un-remarried spouses of volunteer firefighters of volunteer ambulance workers. The County shall continue an exemption or reinstate a pre-existing exemption claimed under this section by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service for such deceased enrolled member's un-remarried spouse if such member is:

- A deceased volunteer who had been an enrolled member for at least twenty years;
- Un-remarried spouse had been receiving the exemption for such property prior to the death of such volunteer;
- The un-remarried spouse is certified by the Board of Directors of the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, and the enrolled member;
- The enrolled member served for at least five years;
- The deceased volunteer had been receiving the benefit prior to their death.

The application for this exemption shall be filed with the Nassau County Assessor on or before the taxable status date on a form as prescribed by the Commissioner. No applicant, who is a volunteer firefighter or volunteer ambulance worker, who by reason of such status, is receiving any benefit under the provisions of Article Four of the Real Property Tax Law on the effective date of this section, shall suffer any diminution of such benefit because of the provisions of this section.

EFFECTIVE DATE:

This Local Law shall take effect immediately.

FISCAL IMPACT:

According to the Nassau County Fire Commission's office, there are approximately 6,100 volunteer firefighters and emergency medical technicians in the 71 volunteer fire departments and six volunteer ambulance corps within Nassau County.

The Assessment Department states that the number of exempt volunteer firefighter and ambulance workers, who are **currently** receiving this benefit is 3,720. The value associated with the exemption is approximately \$827,089. That number will grow as more volunteers become eligible, however, that number can't be determined by the Assessment Department.

The fiscal impact to the County will be zero, as any reduction/exemption that reduces the property taxes paid by qualifying applicants will be shifted to the remaining tax base and have no impact on the total amount collected by taxing municipalities.

ECONOMIC IMPACT:

The Proposed Local Law is not expected to have any impact on the local economy.

PREPARED BY: Shirley Dews, Senior Legislative Budget Analyst

SOURCES:

Fire Commission

Assessment Department

New York Real Property Tax Law – §466-A