

Nassau County Administrative Code provisions amended by Laws of 2002, chapter 401:

§ 6-2.1 Taxable status of real property.

a. Notwithstanding the provisions of sections three hundred and one and three hundred two of the real property tax law, and except as otherwise provided by section 6-24.1 of this title, the Board of Assessors shall determine the taxable status and classification of all real property for state, county, town, special and school district taxes for the second succeeding fiscal year according to its condition, ownership and use as of the second day of January in each year. "Classification" shall mean the determination made pursuant to section eighteen hundred two of the real property tax law.

b. Nothing in this section or in section 6-24.1 of this title shall preclude the assessment review commission from accepting and considering evidence that the value of a parcel has been affected by a change of conditions occurring after the taxable status date applicable to an assessment for which an application for correction has been filed but on or before the taxable status date applicable to the assessment for the following year.

§ 6-9.0 Completion of tentative assessment roll. Notwithstanding the provisions of article five of the real property tax law, the Board of Assessors shall complete the tentative assessment roll on the first business day of January.

§ 6-13.0 Final completion. Notwithstanding the provisions of article five of the real property tax law, the tentative assessment roll shall be completed and verified as the final assessment roll on the first business day of April in the year following its initial publication.

§ 6-17.0 Assessment roll; filing of. The Board of Assessors shall on the first business day of April in each year file and thereafter keep on file in its office a certified copy of the completed and verified county final assessment roll. It shall not be necessary for the Board of Assessors to file a copy of the county or school district assessment roll in the office of the clerks of the towns or cities, notwithstanding the provisions of any general or special law requiring such filing.

§ 6-18.0 School district assessment roll. The assessment roll annually made and completed as the county assessment roll shall be the assessment roll for school district tax purposes. The Board of Assessors, on the first business day of April, shall prepare a separate assessment roll of property situated within the school districts, copied from the preceding county assessment roll, which separate assessment roll shall be verified and used for school district tax purposes.

§ 6-24.1 Determination of new assessment upon change in taxable status or construction or destruction of improvements.

a. When the tentative assessment roll fails to reflect the filing of an application for a new exemption, a change in eligibility for exemption, or the construction or destruction of improvements, any of which events occurred after the taxable status date applicable to such roll but on or before the taxable status date applicable to the assessment roll for the following year,

the Board of Assessors shall determine a new assessment pursuant to the provisions of this section. For purposes of this section, construction of improvements shall include the construction of a new building or other structure, the expansion of an existing building or structure, or the addition to property of other articles of real property. Destruction of improvements shall include the full or partial destruction of a building or other structure or other articles of real property by fire or other casualty or by demolition.

b. Notwithstanding the provisions of section 6-2.1 of this title, an application for a new exemption based on eligibility as of a date occurring on or before the second day in January may be filed in the form and manner and within the time period specified by law and shall apply to the next published tentative or final assessment roll. No request pursuant to subdivision c of this section shall be necessary for purposes of obtaining such new exemption.

c. Except in the case of an application for a new exemption only, the owner or any other taxpayer who would be entitled to file an application for correction pursuant to section five hundred twenty-three-b of the real property tax law may submit a request to the Board of Assessors for a new assessment pursuant to this section no later than the first business day of January in the year in which the final assessment roll will be published. In the event that improvements are destroyed in full or in part by fire or other casualty within the period specified in subdivision a of this section, such request may be submitted by such first business day in January or within sixty days after such destruction, whichever is later.

d. Notwithstanding the provisions of section 6-2.1 of this title, upon a change in eligibility for exemption or the construction or destruction of improvements, the Board of Assessors shall determine a new assessed valuation and taxable assessed valuation and shall, if appropriate, reclassify the property pursuant to section eighteen hundred two of the real property tax law.

1. Such new assessment shall be based on the value, use and condition of the property as of the second day of January occurring on or after the date of such change in eligibility, construction or destruction.

2. Notwithstanding paragraph one of this subdivision, if the only change relates to eligibility for a personal exemption, the assessment shall remain the same as it appeared on the tentative assessment roll except to the extent of the change in such exemption. For purposes of this paragraph a "personal exemption" includes an exemption granted pursuant to sections four hundred twenty-five, four hundred fifty-eight, four hundred fifty-eight-a, four hundred fifty-nine-c, four hundred sixty, four hundred sixty-seven or any similar provision of the real property tax law granting a partial exemption based on ownership and residency by an individual who is a member of a class specified in the statute conferring the exemption.

e. When the Board of Assessors determines a new assessment pursuant to this section it shall be entered on the next following tentative assessment roll, except that where the new assessment is less than the original assessment but is not determined in sufficient time for entry on the next tentative assessment roll, it may be entered on the final roll. In the case of an increased

assessment entered on the tentative assessment roll, the Board of Assessors shall send a notice to the owner in the manner provided by section five hundred ten of this chapter.

f. In the event that the Board of Assessors enters an increased assessment on the next tentative assessment roll pursuant to this section, the owner or other taxpayer may apply to the Assessment Review Commission for correction of such new assessment within the time provided by section five hundred twenty-three-b of this chapter for review of assessments appearing on such next tentative assessment roll. If an application for correction has been previously filed, the owner or other taxpayer need not file a new application; the previously filed application shall remain valid for review of the new assessment.

g. In the event that no application for correction has been filed, the Board of Assessors shall enter the new assessment on the roll. The Board of Assessors shall also enter all exemption changes on the roll. Except in the case of an exemption change only, where an application for correction has been filed, the Board of Assessors shall transmit its determination and supporting documents to the Assessment Review Commission for disposition. The commission may increase the assessment to the same or a lesser amount than was determined by the assessors and may take any other action that it may take on an application for correction.