

Introduced by: Presiding Officer Norma Gonsalves

LOCAL LAW 8-2016

A LOCAL LAW TO AUTHORIZE A VOLUNTARY PARTIAL AMNESTY PROGRAM FOR INCOME PRODUCING PROPERTY OWNERS THAT ARE LIABLE TO PAY FINES PURSUANT TO THE NASSAU COUNTY ADMINISTRATIVE CODE §6-30.0

Passed by the Nassau County Legislature on November 21, 2016  
Voting : ayes: 12 nays: 7 abstained:

Became a law on November 23, 2016 with the approval of the County Executive.

APPROVED AS TO FORM



Majority Counsel

WHEREAS, the Nassau County Administrative Code §6-30.0 requires “income producing property” owners to submit annually to the Department of Assessment a statement of all income derived and all expenses attributable to the operation of such properties; and

WHEREAS, in the event that an owner of an income-producing property fails to file an income and expense statement within the time prescribed by the Nassau County Administrative Code §6-30.0, the owner shall be subject to a penalty in the amount not to exceed one quarter of one percent (.25%) of the fair market value of such income-producing property as such value is determined by the Assessor for the current fiscal year, provided, however, that if such statement is not filed by the thirtieth day of September, the penalty shall be in an amount not to exceed one half of one percent (.5%) of such fair market value; and

WHEREAS, if in the year immediately following the year in which an owner of an income producing property fails to file by the thirtieth of September the owner again fails to file the income and expense statement within the time prescribed by the Nassau County Administrative Code §6-30.0, such owner shall be subject to a penalty in an amount not to exceed three quarters of one percent (.75%) of the fair market value of such income-producing property as determined by the Assessor for the current fiscal year; and

WHEREAS, such owner shall also be subject to a penalty of up to three quarters of one percent (.75%) of the fair market value in any year immediately succeeding a year in which a penalty of up to three quarters of one percent (.75%) of the fair market value could have been imposed, if in such succeeding year the owner fails to file an income and expense statement within the time prescribed in the Nassau County Administrative Code §6-30.0; and

WHEREAS, income-producing property owners that fail to file income and expense statements as prescribed by the Nassau County Administrative Code §6-30.0 prevent the Department of Assessment from having the best information available in the formulation of assessments, and therefore increases the error rate of the Department of Assessment; and

WHEREAS, these errors result in the successful challenge of assessments of income producing properties resulting in the need for Nassau County to pay tax certiorari refunds to income producing property owners at the expense of all Nassau County taxpayers; and

WHEREAS, the purpose of the fine included in the Nassau County Administrative Code §6-30.0 is to mitigate this inequity; and

WHEREAS, although compliance rates for the provision of income and expense statements by income producing property owners have increased dramatically since the implementation of the Nassau County Administrative Code §6-30.0, many income producing property owners have chosen to violate the law and not file these statements thus incurring liability pursuant to the Nassau County Administrative Code §6-30.0; and

WHEREAS, this Legislature now wishes to offer a partial-amnesty to income producing property owners that are liable for fines pursuant to the Nassau County Administrative Code §6-30.0 for statements due in the years 2014, 2015 and 2016, provided such property owners pay these amounts within sixty (60) days of the date of a notification from the Department of Assessment that a fine may be assessed; NOW THEREFORE

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

Section 1. §6-30.0 of the Nassau County Administrative Code is amended to include the following subdivision:

1. Income producing property owners that have failed to provide income and expense statements due in accordance with this section in the years 2014, 2015 and 2016 and that are liable for fines pursuant to subdivision f of this section shall be authorized to pay seventy-five percent (75%) of such fines in full satisfaction of all amounts for which such owners are liable pursuant to the following conditions:

- 1) The Department of Assessment shall notify each income producing property owner no later than January 15, 2017 by first class mail that such owner has failed to file income and expense statements as required by Nassau County Administrative Code §6-30.0, that the Department of Assessment is authorized to fine such property owner pursuant to this section, the amount of such fine to be assessed, and the years for which such fine will be assessed.
- 2) Such notification shall inform the owner of the income producing property that a partial amnesty program has been authorized by Nassau County and that Nassau County will accept a payment of seventy-five percent (75%) of any such fines in full satisfaction of all amounts for which such owners are liable

pursuant to Nassau County Administrative Code §6-30.0, provided such payment is made within sixty (60) days of the date of such notification and further provided that the owner signs an agreement, prepared by the Nassau County Attorney, that such action constitutes a final resolution of all fines due and owing and that both Nassau County and the income producing property owner waives any action that may result therefrom.

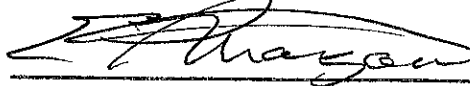
- 3) Participation by the owners of income producing properties with the terms of this partial amnesty program is voluntary.

§2. Severability. If any clause, sentence, paragraph, subdivision, section or part of this local 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 order or judgment shall be rendered.

§3. SEQRA Determination. It is hereby determined by the Nassau County Legislature, the lead agency, and pursuant to the provisions of the State Environmental Quality Review Act ("SEQRA"), 8 NYECL section 0101 et seq. and its implementing regulations, Part 617 of 6 NYCRR, and Section 1611 of the County Government Law of Nassau County, that this Local Law will not have a significant impact on the environment and that no further environmental review or action is required.

§4. Effective Date. This law shall take effect immediately after becoming a law.

**APPROVED**



**County Executive**

**DATE** November 23, 2016