

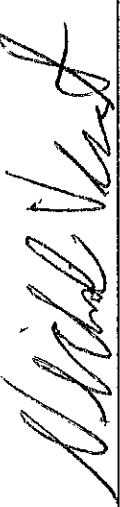
Introduced by the County Executive:

LOCAL LAW NO. 10-2016

A LOCAL LAW TO AMEND THE ADMINISTRATIVE CODE OF NASSAU COUNTY IN RELATION TO PENALTIES ON DELINQUENT TAXES

Passed by the Nassau County Legislature on November 21, 2016
Voting: ayes: 12 nays: 7 abstained: 0
Became a law on November 23, 2016 with the approval of the County Executive.

APPROVED AS TO FORM



Deputy County Attorney

WHEREAS, many individuals within the County continue to fail to pay their property taxes in a timely fashion even though a delinquency fee is assess as a deterrent to that practice: and

WHEREAS, this delinquency fee has remained constant for over ten years and has thus become even less of a deterrent and should therefore be raised; now, therefore

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

Section 1. § 5-17.0 of the Administrative Code of Nassau County is hereby amended to read as follows:

§ 5-17.0 **Penalties and interest for nonpayment of taxes other than school district taxes.** The following scale of penalties is hereby prescribed for neglect to pay the state, county, town and special district taxes after the levy thereof:

1. Penalties on taxes due January first; if paid on or before February tenth, no interest or penalty; if paid on or before August thirty-first, no penalty; if paid after February tenth, interest shall be added at the rate of one per centum per month to

be calculated from the day on which such taxes or part thereof became due and payable as provided by section 5-15.0 of the code, to the first day of the month following the date of payment or time of sale of such unpaid taxes as provided by Section 5-39.0 of the code. Such interest shall be charged on the full amount of such taxes and any penalty. Such interest shall be compounded on the first day of each month, beginning on the first day of September. If taxes are paid after August thirty-first, there shall be added a penalty fee of six percent.

2. Penalties on taxes due July first, if paid on or before August tenth, no interest penalty; if paid on or before August thirty-first, no penalty; if paid after August tenth, interest shall be added at the rate of one per centum per month to be calculated from the day on which such taxes or part thereof became due and payable as provided by section 5-15.0 the code, to the first day of the month following the date of payment or time of sale of such unpaid taxes as provided by section 5-39.0 of the code. Such interest shall be charged on the full amount of such taxes and any penalty. Such interest shall be compounded on the first day of each month, beginning on the first day of September. If taxes are paid after August thirty-first, there shall be added a penalty fee of six percent.
3. Whenever the last day to pay taxes without interest or penalties, as hereinbefore provided, falls on Sunday or legal holiday, such taxes may be paid without interest or penalties, as the case may be, upon the next business day.

§2. § 5-18.0 of the Administrative Code of Nassau County is hereby amended to read as follows:

§ 5-18.0 Penalties and interest for nonpayment of school district taxes. The following scale of penalties is hereby prescribed for neglect to pay school district taxes after the levy thereof:

1. Penalties on taxes due October first: if paid on or before November tenth of the current year, no interest or penalty; if paid on or before May thirty-first of the following year, no penalty; if paid after November tenth of the current year, interest shall be added at the rate of one per centum per month to be calculated from the day on which such taxes or part thereof became due and payable as provided by section 5-16.0 of the code, to the first day of the month following the date of payment or time of sale of such unpaid taxes as provided by section 5-39.0 of the code. Such interest shall be charged on the full amount of such taxes and any penalty. Such interest shall be compounded on the first day of each month, beginning on the first day of June of the following year. If taxes are paid after May thirty-first of the following year, there shall be added a penalty fee of six percent.
2. Penalties on taxes due April first: if paid on or before May tenth, no interest or penalty; if paid on or before May thirty-first, no penalty; if paid after May tenth,

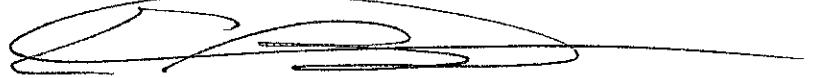
interest shall be added at the rate of one per centum per month to be calculated from the day on which such taxes or part thereof became due and payable as provided by section 5-16.0 of the code, to the first day of the month following the date of payment or time of sale of such unpaid taxes as provided by section 5-39.0 of the code. Such interest shall be charged on the full amount of such taxes and any penalty. Such interest shall be compounded on the first day of each month, beginning on the first day of June. If taxes are paid after May thirty-first, there shall be added a penalty fee of six percent.

3. Whenever the last day to pay taxes without interest or penalties, as hereinbefore provided, falls on Sunday or legal holiday, such taxes may be paid without interest or penalties, as the case may be, upon the next business day.

§ 3. 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 ordinance is a "Type II" Action within the meaning of Section 617.5c. (20) and (31) 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. This local law shall take effect on January 1, 2017.

APPROVED



County Executive

DATE Nov. 23, 2016