

now, therefore

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

Section 1. Title D-9 of the Administrative Code of Nassau County is  
amended to read as follows:

Title D-9  
Tax Assessment Reduction Services

Section	21-19.1	Definitions
	21-19.2	Unlawful Activity
	21-19.3	Penalties
	21-19.4	Enforcement of Contracts and Agreements
	21-19.5	Title Not Exclusive Remedy
	21-19.6	<u>Regulations</u>

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§ 21-19.1 **Definitions.**

A. "Person" shall mean any natural person, individual, firm, partnership,  
association, entity or corporation.

B. "Dwelling" shall mean a one, two or three family owner-occupied  
structure, including a separately secured or occupied unit within such  
a structure, or larger structure such as a cooperative or condominium,  
used primarily for residential purposes.

C. "Owner" shall mean the last person in whose name the affected dwelling appears in the records of the Nassau County Clerk as certified by an abstract company licensed by the State of New York. "Owner" shall include the authorized agent of an owner, a contract vendee, the estate of a decedent owning a dwelling and any person who has entered into a contract or agreement with a tax assessment reduction service for the purpose of obtaining a reduction in the assessed valuation of a dwelling.

D. "Tax Assessment Reduction Service" shall mean any person who provides or offers to provide, for any compensation or consideration, whether direct or indirect, any service to assist the owner or the authorized agent of the owner of any dwelling located within Nassau County in obtaining a reduction in the assessed valuation of such premises from the Nassau County Department of Assessment or the Nassau County Assessment Review Commission or who files or causes to file a STAR exemption application, an Enhanced STAR exemption application or a senior citizen tax exemption application on behalf of another who is not a family member or relative. A person

who obtains ten or more reductions in assessed valuations in a tax year shall be deemed a tax assessment reduction service. A tax assessment reduction service shall not include an attorney admitted to practice law in the State of New York or a law firm, but only if said attorney or law firm were retained directly by the client and their representation of the client is subject to attorney ethical and disciplinary rules.

- E. "Commissioner" shall mean the Commissioner of Consumer Affairs or the Commissioner's designee.

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**§ 21-19.2 Unlawful Activity.** No tax assessment reduction service shall:

- A. Claim or otherwise hold itself out, whether directly or indirectly, including by the use of a seal or logo or any acronym, to be a governmental entity or a part thereof or to be affiliated with an entity of government; or
- B. Claim or imply, directly or indirectly, that an owner is overpaying real property taxes, unless such service shall have supported such

allegations by furnishing the owner with detailed and specific information, directly relating to the affected parcel of real estate; or

C. Claim or imply, directly or indirectly, that the only effective method by which an owner may receive a tax assessment reduction is through use of a tax assessment reduction service; or

D. Charge an owner any fee or retain any fee previously paid to it by an owner unless such service has made reasonable efforts to fully communicate to such owner the terms of any offer of settlement made to such service by the County in the course of a tax assessment review proceeding, other than a hearing or trial, with respect to the affected parcel of real estate; or

E. Enter into a contract or agreement with an owner unless such contract or agreement shall contain, conspicuously and clearly written:

(1) A schedule of the fees charged by such service; and

(2) A provision permitting the owner, at any time within three days

after having entered into such contract or agreement, to completely cancel such contract or agreement and receive a full and prompt refund of any fee or deposit already paid by such owner to such tax assessment reduction service. Any provision in a contract or agreement that purports or attempts to nullify, vacate or in any manner restrict the right of cancellation described in this paragraph shall be completely void and unenforceable; and

(3) A provision requiring the prompt refund by the service to the owner of all fees paid by the owner to the service, other than disbursements already paid by such service on behalf of such owner as evidenced by a receipt or other indicia of payment issued to such service by a court or government agency if the efforts of the service do not achieve a tax assessment reduction for the owner; and

(4) A notification that an owner is not required to use a tax assessment reduction service in order to file for and/or receive a tax assessment reduction; and

(5) The date on which such contract or agreement was entered into;  
and

(6) A provision stating that the service is required by law to make reasonable efforts to fully communicate to the owner the terms of any offer of settlement made by the County of Nassau to the service in the course of a tax assessment review proceeding, other than a hearing or trial, with respect to the affected parcel of real estate; and

(7) A provision stating: “Only: 1. a person named in the records of the Nassau County Clerk as a homeowner; or 2. that person's authorized agent; or 3. a person who has contracted to buy a home; or 4. the estate of a deceased homeowner, is eligible under the law to receive a tax assessment reduction and a property tax refund. If you are not in any of these four categories, you will not be able to receive a property tax refund and you should not sign this agreement;” or

(8) the statement “complaints regarding any services rendered or not

rendered under this contract may be addressed to the Nassau County Office of Consumer Affairs;" or

- F. Charging or accepting more than twenty-five dollars (\$25) for the completion of a STAR exemption application, more than fifty dollars (\$50) for the completion of an Enhanced STAR application or fifty dollars (\$50) for the completion of an application for a senior citizen tax exemption to be granted pursuant to any law or regulation.

#### § 21-19.3 Penalties.

- A. Notwithstanding any provisions to the contrary contained in this Chapter, the Nassau County Charter, the Nassau County Administrative Code or any other local law, a failure to comply with any of the provisions of this Title shall constitute a Class A Misdemeanor and shall be punishable by a fine not exceeding five thousand dollars (\$5,000), or imprisonment for a period not more than one year, or by both such fine and imprisonment. Each such violation shall be deemed a separate offense

- B. In addition to the penalties provided by paragraph A of this section, any person who violates any of the provisions of this Title shall be liable for a penalty of not more than five thousand dollars (\$5,000) for each such violation.
- C. Any civil penalty may only be assessed by the Commissioner following a hearing and opportunity for an alleged violator to be heard.
- D. A fine may be imposed after a hearing before an officer or employee of the Commissioner designated for such purpose by the Commissioner upon notice to the tax assessment reduction service of at least ten days except as otherwise provided in this section. The notice shall be served by registered or certified mail and shall state the date and place of hearing and set forth the ground or grounds constituting the charges against the tax assessment reduction service, and if the tax assessment reduction service fails to attend such hearing, the Commissioner shall impose the maximum allowable fine. The tax assessment reduction service shall be heard in his defense either in person or by counsel and may offer evidence on his behalf.



For the purpose of this title, the Commissioner or, any officer or employee of the department designated by him may administer oaths, take testimony, subpoena witnesses and compel the production of books, papers, records and documents deemed pertinent to the subject of investigation.

**§ 21-19.4 Enforcement of Contracts and Agreements.** Any contract or agreement entered into in violation of subdivision E of section 21-19.2 of this title shall be unenforceable by a tax assessment reduction service as against an owner and shall be voidable at the option of the owner.

**§ 21-19.5 Title Not Exclusive Remedy.** This Title shall not be construed to exclude any other remedy or right, civil, criminal or administrative, provided by law.

**§ 21-19.6 Regulations.** The Commissioner shall make such regulations as deemed necessary for the proper implementation and enforcement of this Title.

Section 2. Section 605 of the County Government Law of Nassau

County (the County Charter) is hereby amended to read as follows:

**§ 605. The roll as the County's intellectual property; publicity of roll; hearing; release of copies of the roll.**

(a) The roll, whether it be referred to as the tentative roll, the final roll, the tax roll or any other designation, is the intellectual property of the County and its contents shall be controlled by the County as provided by law. The County shall not relinquish ownership of the roll.

(b) Upon the completion of the assessment roll one or more hard copies of the same shall be placed on file in such public places as may be designated by the Assessor, who shall forthwith cause to be published in the official newspapers, during the first week in January, a message stating that the roll has been completed, designating the places where the several portions of the same have been placed on file and where they may be examined during business hours every business day and at least one evening each week until the third Tuesday of January on which day at the designated times and places, at least one place in each town, any person aggrieved by the assessment may appear and be heard in relation thereto.

(c) Release of copies of the roll for non-commercial purposes shall be

governed by the Public Officers Law. Parties receiving copies of the roll for non-commercial purposes shall execute an affidavit that the copy of the roll will not be used for commercial purposes and may be required to execute the necessary documents for a confession of judgment for the amount of the County's license fee for use of the roll. Transfer by a party receiving a copy of the roll to a third party shall constitute a commercial use of the roll, because of the availability of the roll directly from the County for non-commercial purposes.

(d) The Assessor, on behalf of the County, may release a copy of the roll in any format and grant a license to any party for the commercial use of the roll upon the payment of the license fee. The license fee shall be set by ordinance and may not be waived.

(e) Commercial use of the roll includes, but is not limited to, the solicitation of clients, the analysis of the roll for trends or patterns, and the transfer of a copy of the roll in any medium to a third party.

Section 3. A new title D-23 is hereby added to chapter XXI of the Nassau County Administrative Code as follows: