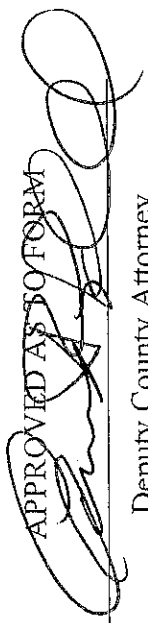


Submitted by the County Executive and Introduced by Presiding Officer Richard Nicoletto, Minority Leader Kevan Abrahams, Deputy Presiding Officer Howard Kopej, Alt. Deputy Presiding Officer Denise Ford, Legislator Siela Bynoe, Legislator Carrie Solages, Legislator Debra Mule, Legislator C. William Gaylor III, Legislator Vincent Muscarella, Legislator Eilen Birnbaum, Legislator Delia DeRiggi-Whitton, Legislator James Kennedy, Legislator Thomas McKeivitt, Legislator Laura Schaefer, Legislator John Ferretti Jr., Legislator Arnold Drucker, Legislator Rose Marie Walker, Legislator Joshua Lafazan, Legislator Steven Rhoads

LOCAL LAW NO. 1 - 2018

A LOCAL LAW TO AUTHORIZE THE COUNTY EXECUTIVE TO SETTLE AND COMPROMISE POSSIBLE CLAIMS AGAINST THE COUNTY BASED UPON AN ERRONEOUS CALCULATION OF A TAX LEVY IN A ZONE OF ASSESSMENT.

APPROVED AS TO FORM

Deputy County Attorney

Passed by the Nassau County Legislature on February 5, 2018
Voting: Ayes :19, Nays: 0, Abstained: 0
Became a Law on February 6, 2018 with the approval of the
Deputy County Executive acting on behalf of the County Executive.

WHEREAS, as part of the yearly tax levy ordinance, a sum is specified for operations in the Nassau County Sewer and Storm Water Resources District Sewage Disposal-only Zone of Assessment, and

WHEREAS, the sum specified for this purpose in Ordinance Number 174-N-2017, the tax levy ordinance, passed in December 2017, was in error and resulted in the taxpayers in the Nassau County Sewer and Storm Water Resources District Sewage Disposal-only Zone of Assessment being required to pay approximately 33.7 percent more than was required for operations therein, and

WHEREAS, upon discovering the error in the tax levy, the County immediately began an investigation, including a forensic examination, to determine the cause of the error, and

WHEREAS, the County has determined that the error in the tax levy occurred as the result of a transcription error and lack of internal controls during the budget process in calendar year 2017, and

WHEREAS, it is possible that the error will result in notices of claims being made against the County with lawsuits resulting thereafter, and

WHEREAS, expedited settlement of these claims is in the best interest of both the taxpayers, who were deprived of their money, and the County, which would incur considerable expense defending any lawsuit resulting from these claims, therefore

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

Section 1. The County Executive, through the offices of the County Attorney, the Treasurer, the Assessor and the Director of Management and Budget is hereby authorized to settle all possible claims by taxpayers within the Storm Water Resources District Sewage Disposal-only Zone of Assessment based upon an erroneous calculation of the tax required to be levied, which was levied by Ordinance Number 174-N-2017. A settlement under this local law shall take the form of either a cash disbursement or a cancelation of all or part of unpaid second half 2018 Nassau County Sewer and Storm Water Resources District Sewage Disposal-only Zone of Assessment taxes.

Section 2. Notwithstanding any tax warrant issued, the receivers of taxes are hereby ordered to cancel unpaid second half 2018 Nassau County Sewer and Storm Water Resources District Sewage Disposal-only Zone of Assessment taxes if, and to the extent, indicated by the County Executive or her designee. The receivers are further authorized to issue disbursements, if possible, for such sum as indicated by the County Executive or her designee. County officers and

employees shall make every effort to assist the receivers to expeditiously complete their tasks under this local law.

Section 3. The County does not concede liability for any tortious conduct based upon Ordinance Number 174-N- 2017.

Section 4. In any settlement pursuant to this local law, the County or the receivers will only cancel taxes or authorize a disbursement of a sum equal to what was actually paid as a result of the erroneous calculation of the tax to be levied.

Section 5. No party responsible for the payment of taxes within the Nassau County Sewer and Storm Water Resources District Sewage Disposal-only Zone of Assessment who failed to pay their taxes will be entitled to a settlement.

Section 6. The entitlement to a settlement shall run with the parcel. Only the current owner of a parcel or other party responsible for the payment of taxes will be entitled to a settlement.

Section 7. Taxpayers who paid the entirety of their 2018 Nassau County Sewer and Storm Water Resources District Sewage Disposal-only Zone of Assessment shall be entitled to a disbursement. Taxpayers who paid only the first half of the aforementioned taxes shall be entitled to a cancellation of all or a part of their 2018 Nassau County Sewer and Storm Water Resources District Sewage Disposal-only Zone of Assessment taxes attributable to the error. Notwithstanding any other law, the County is authorized to settle claims pursuant to this local law without the necessity of a taxpayer making any application or request for a settlement. The taxpayer, however, may be required to provide proof of their entitlement to a settlement.

Section 8. The Treasurer is authorized to issue disbursements pursuant to this local law.

Section 9. An explanation of the calculation, as well as a notice that the taxpayer's accepting of the settlement absolves and releases the County from any further liability based upon the erroneous calculation, shall accompany any sum disbursed to a taxpayer or notice of the cancellation of second half 2018 taxes.

Section 10. The total amount of taxes cancelled and disbursed as settlements shall not exceed the sum of \$10,000,000.

Section 11. Severability. If any clause, sentence, paragraph, subdivision, section, or part of this 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 such order or judgment shall be rendered.

Section 12. 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 local law is a "Type II" Action within the meaning of Section 617.5(c)(20) and (27) 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.

Section 13. This local law shall take effect immediately.

APPROVED
for Helena Miller
County Executive
DATE 2/6/18