

MAURICE CHALMERS  
DIRECTOR  
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BUDGET REVIEW



NASSAU COUNTY LEGISLATURE  
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### Inter-Departmental Memo

To: Hon. Richard Nicoletto, Presiding Officer  
Hon. Kevan Abrahams, Minority Leader  
All Members of the Nassau County Legislature

From: Maurice Chalmers, Director  
Office of Legislative Budget Review

*AC for MC*

Date: July 6, 2018

Re: Clerk Items 264-18, and 266-18

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Attached are copies of Fiscal Impact Statements for Clerk Items 264-18 and 266-18 which are on the Legislative Calendar for the July 9, hearing.

- 264-18: A Local Law to amend Title 38 of the Miscellaneous Laws of Nassau County.
- 266-18: A Local Law to amend the Nassau County Administrative Code to require the notification by mail to all Resident County Property Owners of the tentative assessed value of owned property.



**CLERK ITEM #264-18**

**THE NASSAU COUNTY LEGISLATURE  
OFFICE OF LEGISLATIVE BUDGET REVIEW  
MAURICE CHALMERS, DIRECTOR  
FISCAL IMPACT STATEMENT**

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**TITLE:**

A Local Law to amend Title 38 of the Miscellaneous Laws of Nassau County.

**SUMMARY OF LEGISLATION:**

This proposed local law changes the definition of “tobacco products” to “age-restricted products” under Title 38 of the Miscellaneous Laws. The definition for “age restricted products” has been broadened to not only include tobacco products, but also include electronic aerosol delivery systems (e-cigarettes), shisha, herbal cigarettes, tobacco water, bidis, gutka, and smoking paraphernalia, along with any other products prohibited from being sold to minors by the New York State Public Health Law. An electronic aerosol delivery system is an electronic device that when activated, produces an aerosol that may be inhaled, whether or not such aerosol contains nicotine. Retailers will be required to store these products which now includes e-cigarettes and vaping products, behind the counter or under lock and key in an area only accessible to store personnel. In addition, point of sale advertising for these products must be no less than two feet away from any fixture where candy, trading cards or toys are displayed for sale.

This change is being made so the definition of age restricted products is consistent with the definition included in the County’s Tobacco 21 legislation in the Administrative Code, which prohibits the sale of these products to minors under the age of 21.

Title 38 of the Miscellaneous Laws is currently enforced by the Nassau County Department of Health. This proposed law also adds the Office of Consumer Affairs (OCA) as a second department of enforcement. The OCA will also have the power and jurisdiction to issue violations while they are performing Consumer Affair related routine inspections and find a retailer that is in violation of this law. The department will also be able to respond to complaints.

The proposed local law increases the penalty for violations from \$1,250 to \$1,500, except for the section which requires candy cigarettes to be stored behind the counter, in which case the violation will be punishable by a fine not to exceed \$250. Each day or part of day that the violation continues will constitute a separate violation.

**EFFECTIVE DATE:**

This law shall take effect immediately.

**ECONOMIC IMPACT:**

No significant economic impact is expected as a result of this local law. Consumers below the age of 21 are seen as having a low marginal propensity to save; such that if they no longer buy these products they will purchase other goods and overall economic activity will not be impacted.

**FISCAL IMPACT:**

This law is separate and distinct from the County's Tobacco 21 legislation; the purpose is to harmonize the definition of restricted products in the legislation under both the Miscellaneous Laws and Administrative Code. Therefore, this law is not expected to have any significant fiscal cost. However, there is the potential for a minimal uptick in revenue.

**PREPARED BY:** Helen Carlson, Deputy Director

**SOURCES:** Department of Health



**THE NASSAU COUNTY LEGISLATURE  
OFFICE OF LEGISLATIVE BUDGET REVIEW  
MAURICE CHALMERS, DIRECTOR  
FISCAL IMPACT STATEMENT**

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**TITLE:**

A Local Law to amend the Nassau County Administrative Code to require the notification by mail to all resident County property owners of the Tentative Assessed Value of owned property.

**SUMMARY OF LEGISLATION:**

The purpose of the proposed local law is to ensure that County property owners continue to receive by mail a "Notice of Tentative Assessed Value". The proposed local law mandates that within 30 days of completion of the tentative assessment roll, the Department of Assessment shall mail each resident property owner in the County of Nassau, a "Notice of Tentative Assessed Value". The notice shall include the following:

- 1-The street address of the subject property.
- 2-The section, block and lot of the subject property.
- 3-The Department of Assessment's estimate of the full market value of the subject property for the tentative assessment roll and pending assessment roll.
- 4-The level of assessment for the tentative assessment roll and pending assessment roll, including the difference between the two levels of assessment.
- 5-The Tentative Assessed Value for both the tentative assessment roll and the pending assessment roll.
- 6-If applicable, the transitional assessed value of the property.
- 7-The following statement: If you would like to challenge your assessment or property's classification or exemption status, you may file an "Application for Correction of Assessment" with the Assessment Review Commission (ARC) between January 2 and March 1. The application is available and can be obtained on-line at [www.nassaucountyny.gov/arc](http://www.nassaucountyny.gov/arc), in person at the Department of Assessment's office located at 240 Old Country Road in Mineola, or by contacting ARC at (516) 571-3214 after January 2, 2018. The Department of Assessment's hours of operation are from 8 A.M. to 4:45 P.M.
- 8-The following definitions:
  - a-full market value is the estimate of your property's market value as of January 2.
  - b-level of assessment is the percentage of full market value at which properties are assessed as determined by the Department of Assessment.
  - c-Tentative Assessed Value (TAV) is calculated using your property's full market value multiplied by the current level of assessment.

The notice required by this section shall include an example of how the Tentative Assessed Value is calculated by multiplying a property's full market value by the current level of assessment.

A property owner may opt out of the requirements of this section by filing a written demand with the Chairperson of the Board of Assessors. An opt out filed with the Chairperson of the Board of Assessors shall be effective until the property is transferred to a new owner.

**EFFECTIVE DATE:**

This local law shall take effect immediately.

**ECONOMIC IMPACT:**

The proposed law is not expected to have an economic impact on the local economy.

**FISCAL IMPACT:**

According to the Assessment Department, the cost of a mailing has been estimated to be approximately \$250,000. The FY 2018 budget had anticipated some savings from the discontinuation of the mailings, through the United States Postal Service, and as such the current 2018 budget in the Assessment Department as well as the out-years of the Multi-Year Plan only include approximately \$100,000 in funding for postage.

The annual cost will be lowered if property owners elect to opt out of the mailing requirement.

**SOURCES OF INFORMATION:**

Nassau County Department of Assessment

**PREPARED BY:**

Deirdre Calley, Deputy Director