

Amendment in the Nature of a Substitution – 576-18

Introduced by:

Presiding Officer Richard Nicoletto, Deputy Presiding Officer Howard Kopel,
Alternate Deputy Presiding Officer Denise Ford , Leg. C. William Gaylor,
Leg. Vincent Muscarella, Leg. James Kennedy. Leg. Thomas McKeivitt,
Leg. Laura Schaefer, Leg. John Ferretti, Leg. Rose Marie Walker, Leg. Steven Rhoads


LOCAL LAW ¹⁷ -2018

A LOCAL LAW TO AMEND THE NASSAU COUNTY ADMINISTRATIVE CODE IN
RELATION TO TAXATION EXEMPTION FOR CERTAIN PERSON WITH LIMITED
INCOME PURSUANT TO SECTION 467(8-A) OF THE NEW YORK STATE REAL
PROPERTY TAX LAW

Passed by the Nassau County Legislature on November 19, 2018.

Voting: Ayes:15, Nays: 0, Abstained:0

Became a law on December 6, 2018 with the approval of the County Executive

APPROVED AS TO FORM

Majority Counsel

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

Section 1. Paragraph (g) of section 6-2.2 is added to Chapter VI, Title A of the Nassau
County Administrative Code to read as follows:

(g) Notwithstanding any provision of law to the contrary, where a renewal application for
the exemption authorized by New York State Real Property Tax Law § 467 has not been filed on

or before the taxable status date, and the owner believes that good cause existed for the failure to file the renewal application by that date, the owner may, no later than the last day for paying taxes without incurring interest or penalty, submit a written request to the assessor asking him or her to extend the filing deadline and grant the exemption. Such request shall contain an explanation of why the deadline was missed, and shall be accompanied by a renewal application, reflecting the facts and circumstances as they existed on the taxable status date. The assessor may extend the filing deadline and grant the exemption if he or she is satisfied that (i) good cause existed for the failure to file the renewal application by the taxable status date, and that (ii) the applicant is otherwise entitled to the exemption. The assessor shall mail notice of his or her determination to the owner. If the determination states that the assessor has granted the exemption, he or she shall thereupon be authorized and directed to correct the assessment roll accordingly, or, if another person has custody or control of the assessment roll, to direct that person to make the appropriate corrections. If the correction is not made before taxes are levied, the failure to take the exemption into account in the computation of the tax shall be deemed a “clerical error” for purposes of title three of article five of the New York State Real Property Tax Law, and shall be corrected accordingly.

§2. 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 its

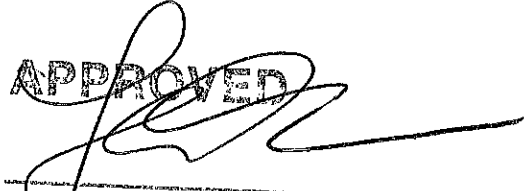
application to the person, individual, corporation, firm, partnership, or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

§3. SEQRA Determination

It is hereby determined, pursuant to the provisions of the State Environmental Quality Review Act, 8 N.C.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 a class of actions which do not have a significant effect on the environment; and no further review is required.

§4. Effective Date. This local law shall take effect immediately.

APPROVED



County Executive

DATE 12-6-18