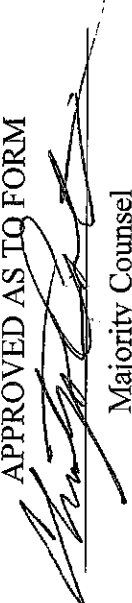


Introduced by: Presiding Officer Richard J. Nicoletto, Deputy Presiding Officer Howard J. Kopel, Alternate Deputy Presiding Officer Denise Ford, and Legislators C. William Gaylor III, Vincent T. Muscarella, James Kennedy, Thomas McKeivitt, Laura Schaefer, John R. Ferretti, Jr., Rose Marie Walker, and Steven Rhoads

LOCAL LAW 26 -2019

A LOCAL LAW TO AMEND THE NASSAU COUNTY ADMINISTRATIVE CODE WITH REGARD TO ASSESSMENT REVIEW COMMISSION OFFERS THAT DO NOT REDUCE ASSESSMENTS

APPROVED AS TO FORM

Majority Counsel

Passed by the Nassau County Legislature on November 25, 2019
Voting: ayes: 18, nays: 0, abstained: 0
Became a law on December 4, 2019 with the approval of the Deputy County Executive acting on behalf of the County Executive.

WHEREAS, in 2018, Nassau County underwent a systematic review reassessment to produce updated and current market values for the Tentative Assessment Roll in January 2019; and

WHEREAS, a record number of Nassau County homeowners challenged the assessments produced by this reassessment by filing applications with the Assessment Review Commission, many without the aid of a representative (“pro se applicants”); and

WHEREAS, the Assessment Review Commission has issued letters to pro se applicants entitled “ARC RESIDENTIAL STIPULATION OF SETTLEMENT”; and

WHEREAS, an unprecedented number of these stipulations of settlement do not offer a settlement of the homeowner's challenge because the Assessment Review Commission did not offer a reduction of the assessment; and

WHEREAS, the "ARC RESIDENTIAL STIPULATION OF SETTLEMENT" does not inform pro se applicants that it is not a final determination by the Assessment Review Commission and that by accepting the offer of the Assessment Review Commission the pro se applicant waives their rights to file an appeal for a Small Claims Assessment Review and other judicial relief; and

WHEREAS, it is the intent of the Nassau County Legislature to require the Assessment Review Commission to be transparent in its correspondences with pro se applicants and restore the rights to file an appeal for a Small Claims Assessment Review to pro se applicants that may have accepted an offer from the Assessment Review Commission that does not reduce their assessment; now, therefore,

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

Section 1. § 6-40.4(e) of the Nassau County Administrative Code is amended to read as follows:

- (e) Notwithstanding any rule or law to the contrary, for pro se applicants, unless otherwise authorized by such applicants, an offer to settle an application for correction of an assessment made by the Assessment Review Commission shall be mailed to the residence of the applicant and delivered electronically to those who submitted applications electronically.

For assessments contained within the 2020 Tentative Assessment Roll and all Tentative Assessment Rolls thereafter, if this offer does not reduce an assessment, it shall be deemed a "Preliminary Determination Notice" and shall not be an offer to settle by the Assessment Review Commission. The "Preliminary Determination Notice" shall state the following in bold, 16 point font: "This is a Preliminary Determination of your assessment by the Assessment Review Commission. You are not required to act at this time. You may request a conference with the Assessment Review Commission by filing a written request by mail or in person at the following address:

Nassau County Assessment Review Commission
240 Old Country Road, 5th Floor
Mineola, NY 11501
Attn: Residential Supervisor

Whether or not you are granted a conference by the Assessment Review Commission, you will receive a subsequent notice pursuant to § 6-40.4(e) of the Nassau County Administrative Code, which will be the Assessment Review Commission's Final Determination."

Further, for challenges to the 2019 Tentative Assessment Roll, the Assessment Review Commission shall mail a "Notice of Rejection" to pro se applicants that received an offer that does not reduce their assessments, including to those pro se applicants that have accepted such offer in writing. This "Notice of Rejection" shall state that the Assessment Review Commission's offer conveyed by the "ARC Residential Stipulation of Settlement" will not impact an applicant's rights to seek judicial review under Title 1 or Article 7 of the Real Property Tax Law or under small claims assessment review (SCAR) law provided by Title 1-A of Article 7 of the Real Property Tax Law regardless of whether the pro se applicant accepted an offer in writing that does not reduce their assessments.

On or before April first, each year the Assessment Review Commission shall mail to each applicant, who has filed an application for the correction of the assessment, a notice of the Assessment Review Commission's determination of such applicant's assessment. All notices shall also contain the statement as to the final determination of the Assessment Review Commission, or a statement that the Assessment Review Commission has not yet made a determination as to the final assessed valuation which shall be made as soon as the petitioner's application is reviewed or heard. If the applicant's property is a property defined in subdivision one of section 1802 of the Real Property Tax Law as "class 1", the Assessment Review Commission's determination shall contain the statement: "If you are dissatisfied with the determination of the Assessment Review Commission and you are the owner of a one, two or three family residential structure or residential real property not more than three stories in height held in condominium form of ownership, provided that no dwelling unit therein previously was on an assessment roll as a dwelling unit in other than condominium form of ownership, and you reside at such residence, you may seek judicial review of your assessment either under Title 1 or Article 7 of the Real Property Tax Law or under small claims assessment review (SCAR) law provided by Title 1-A of Article 7 of the Real Property Tax Law." Such notice shall also state that the last date to file petitions for judicial review and the location where small claims assessment review petitions may be obtained. A final determination when rendered shall contain the same statement. Such notice shall also state that the last date to file petitions for judicial review and the location where small

claims assessment review petitions may be obtained. A final determination when rendered shall contain the same statement. Failure to mail any such notice or failure of the applicant to receive the same shall not affect the validity of the assessment.

§2. Severability. If any clause, sentence, paragraph, subdivision, section, or part of this law or the application thereof to any person 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 hereof, 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 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.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.

§4. Effective Date. This Local Law shall take effect immediately.

APPROVED

Helena Williams

County Executive

DATE

12/4/19