

**Amendment in the Nature of a Substitution – Clerk Item Number 21-20**

Submitted by the County Executive and Introduced by: Legislator Joshua Lafazan

**PROPOSED LOCAL LAW NO. 3 -2020**

A LOCAL LAW TO AMEND TITLE A OF CHAPTER VI OF THE NASSAU COUNTY ADMINISTRATIVE CODE, IN RELATION TO NEW YORK STATE REAL PROPERTY TAX LAW §485-U

Passed by the Nassau County Legislature on March 23, 2020

Voting: ayes: 17, nays: 0, abstined: 2

Became a law on March 23, 2020 with the approval of the Deputy County Executive acting on behalf of the County Executive

APPROVED AS TO FORM

Deputy Majority Counsel

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

Section 1. Short Title: This act shall be known and may be cited as the “Reassessment Phase-In Act of 2020”.

§2. Title A of chapter VI of the Nassau County Administrative Code is amended by adding a new section 6-34.0 to read as follows:

§6-34.0 Class One Reassessment Exemption.

1. Eligibility. The Assessor shall, for the 2020-2021 final assessment roll and for the subsequent four years, apply an exemption as provided in this section to each property classified in class one pursuant to Article 18 of the Real Property Tax Law.
2. Exemption calculation.

- (a) (i) The Assessor shall calculate the exemption as a percentage of the exemption base. The exemption base shall be the amount by which the assessment of a property on the 2020-2021 tentative assessment roll issued on or about January 2, 2019 exceeds the equalized assessment on the 2019-2020 final assessment roll. The Assessor shall determine the equalized assessment on the 2019-2020 final assessment roll by multiplying a property's effective full value on the 2019-2020 final assessment roll by the class one level of assessment on the 2020-2021 final assessment roll. The Assessor shall determine a property's effective full value on the 2019-2020 final assessment roll by dividing the assessment on the 2019-2020 final assessment roll by the class one level of assessment on the 2019-2020 final assessment roll. Such exemption base shall not include assessment increases due to a physical improvement or a removal or reduction of an exemption on property.
- (ii) Any increase in the assessment of a property due to an increase in a property's full value or physical changes subsequent to the 2020-2021 final assessment roll shall not be eligible for the exemption. If any portion of a property is fully or partially removed from the assessment roll subsequent to the 2020-2021 final assessment roll by reason of fire, demolition, destruction or new exemption, the Assessor shall reduce the exemption for any remaining portion in the same proportion the assessment is reduced for such fire, demolition, destruction or new exemption.
- (b) The exemption shall be eighty per centum (80%) of the exemption base on the 2020-2021 final assessment roll, sixty per centum (60%) of the exemption base on the 2021-2022 final assessment roll, forty per centum (40%) of the exemption base on the 2022-2023 final assessment roll, twenty per centum (20%) of the exemption base on the 2023-2024 final assessment roll and zero per centum (0%) of the exemption base on the 2024-2025 final assessment roll.

3. Entering the exemption on assessment roll.

The Assessor shall enter in a separate column on the assessment roll the value of any exemption provided by this section.

§3. 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.

§4. SEQRA Determination. It is hereby determined, pursuant to the provisions of the State Environmental Quality Review Act (SEQRA), 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(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.

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

**APPROVED**



**County Executive**

**DATE** 3-23-20