

Introduced by Legislators Yatauro, Abrahams, Bosworth, Corbin, Denenberg, Jacobs, Mejias, Scannell, Toback, and Wink

LOCAL LAW NO. 7 - 2008

A LOCAL LAW TO AMEND THE COUNTY GOVERNMENT LAW,
IN RELATION TO THE ORGANIZATION OF THE DEPARTMENT OF
ASSESSMENT AND THE APPOINTMENT AND DUTIES OF THE
ASSESSOR.

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

Section 1. Article six of the County Government Law, is amended to read as follows:

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| Section | 601. Department established. |
| | 602. Duties. |
| | 603. Rules and Regulations. |
| | 604. Duty of other officers to furnish information. |
| | 605. Publicity of roll; hearing. |
| | 606. Correction of roll; extension of taxes. |
| | 607. Use of county assessment roll by village or city. |
| | 608. Town assessors abolished. |
| | 609. Reference to Board of Assessors |

§ 601. Department established. a. There shall be a Department of Assessment, the head of which shall be the County Assessor, who shall be appointed by the County Executive, subject to confirmation by the County Legislature, for a term of three years. The Assessor may appoint such officers and employees, within the appropriations therefor, as are necessary to effectuate the purposes of the department and may appoint such Deputy Assessors as he or she shall find necessary and appropriate, who may act on behalf and in place of the Assessor in the exercise of his or her duties.

b. Minimum qualification standards for Assessor. The County Assessor shall have the following qualifications:

1. (i) a degree from an accredited four-year college; and (ii) one year of satisfactory full-time paid experience in an occupation involving the valuation of real property, including but not limited to assessor, appraiser, valuation data manager, or real property appraisal aide, where such experience primarily involved collection and recording of property inventory data, preparation of comparable sales analysis reports, preparation of signed valuation, appraisal estimates or reports using cost, income or market data approaches to value; provided, however, that the listing of real property for potential sale or the preparation of asking prices for real estate for potential sale, using multiple listing reports or other published asking prices shall not be considered qualifying experience.; or

2 (i.) a degree from an accredited two-year college; and (ii) two years of satisfactory full-time paid experience described in subparagraph (ii) of paragraph one of this subdivision; or

3. designation by the International Institute of Assessing Officers as one of the following:

- i Certified Assessment Evaluator
- ii. Assessment Administration Specialist
- iii.Cadastral Mapping Specialist
- iv.Personal Property Specialist
- v.Residential Evaluation Specialist.

4. In addition, every assessor shall attain certification as a New York State certified assessor within three years of beginning his or her initial term of office. Any assessor who begins a new term of office without having attained certification during a prior term of office shall attain certification within twelve months of beginning such new term, but in no event shall any assessor be required to attain certification in less than thirty-six months of time in office.

§ 602. **Duties.** It shall be the duty of the Assessor in the manner hereinafter provided to assess all property situated in the County and liable to taxation for state, county, town, school and/or special district purposes and to prepare the assessment roll with the assistance of the Deputy Assessors; provided, however, that nothing herein contained shall prevent any

city or village in which the school budget is a part of the city or village budget from levying school taxes on the city or village assessment roll. There shall be no equalization of assessed valuations among the towns and cities within the County, notwithstanding any other provision of law.

§ 603. **Rules and regulations.** a. It shall be the duty of the Assessor to adopt such rules and regulations as will establish an equitable and scientific system of assessing property for taxation. The rules so adopted, and all amendments thereof, shall be published on the county web site and made available to any taxpayer of the County upon application to the Assessor

b. Such system shall provide for recording separately the value of each parcel of land and the value of any building or structure thereon. It shall be the duty of the Assessor to prepare and maintain tax maps and land value maps which shall be completed as promptly as possible and in no event later than three years from the effective date of this act. The expense of preparing and acquiring such maps shall be a county charge and the County Legislature may raise the necessary funds required for such purposes in whole or in part by the issuance of the bonds of the County therefor. The tax maps shall show the dimensions of each separately assessed parcel of land within the county, and the land value maps shall show the value per foot, according to a standard unit of depth, of all lots abutting on any street, highway or other public way or place in the county; but as to acreage tracts the land value maps shall show the value per acre.

c. Upon the completion of such tax maps and the land value maps, the Assessor shall, and at any time prior thereto may further adopt rules for the determination of: (1) the value of property not of the standard unit of depth shown on the land value maps, (2) the effect of side street influence on the value of property located at Intersections, (3) the value of property of odd shapes and sizes: and (4) the value of buildings and structures which shall include the factors of cost of construction on some unit basis for each type of construction based on either area or content, depreciation, obsolescence, and market value.

d. The tax map in existence on July first, nineteen hundred forty-six is hereby continued and shall be thereafter known as the "county land and tax map." The Assessor shall make such changes in the county land and tax map as from time to time may be necessary to keep such map accurate to serve as the tax map of the Assessor and for the recording and

indexing work of the County Clerk, delineating particularly all streets, avenues, roads, boulevards, parkways and waterfronts of the county and all blocks bounded by such streets, avenues, roads, boulevards, parkways and waterfronts and all the sections into which the county shall be divided.

§ 604. **Duty of other officers to furnish information.** All applications for building permits shall be made in duplicate and all persons authorized to issue building permits in the county or any town, city, or village therein, shall, not less frequently than once a month, deliver to the Assessor a copy of such applications. The County Clerk shall, not less frequently than once a month, upon written request from the Assessor, compile and furnish a list of such mortgages, deeds, and other instruments conveying an interest in real property, showing the location of such property, the amount of the mortgage and the consideration recited in such mortgage, deed or conveyance, the nature of the interest conveyed by the instrument, and from whom and to whom such interest was conveyed, as the Assessor may require and deliver a copy of such list to him or her.

§ 605. **Publicity of roll; hearing.** Upon the completion of the assessment roll one or more copies of the same shall be placed on file in such public places as may be designated by the Assessor, who shall forthwith cause to be published in the official newspapers, during the first week in January, a message stating that the roll has been completed, designating the places where the several portions of the same have been placed on file and where they may be examined during business hours every business day and at least one evening each week until the third Tuesday of January on which day at the designated times and places, at least one place in each town, any person aggrieved by the assessment may appear and be heard in relation thereto.

§ 606 **Correction of roll: extension of taxes.**

a. The Assessor shall make corrections if any in the assessment roll as he or she may deem necessary and shall transmit to the County Legislature a statement, verified by oath of the Assessor, of the total assessed valuation of the county and of each town, city, village, school district and each special district and works benefit area, and a similar statement of the assessed valuation of each city and village to the respective governing bodies thereof. When the County Legislature shall have adopted the budget and levied the taxes and assessments on the properties in the towns and cities for the ensuing fiscal year, the Assessor shall extend

such taxes and assessments by placing on the roll opposite the valuation of each parcel of property in the towns and cities the sum to be paid in taxes thereon on account of such levy. When the taxes and assessments have been so extended, a copy of that portion of the roll which contains the properties situated in each town or city shall be delivered to the receiver of taxes thereof and the Assessor shall file with the clerk of the County Legislature a certificate to the effect that such taxes and assessments have been so extended in accordance with the ordinance levying such taxes and assessments. Such certificate of the Assessor when so filed shall be conclusive as to the extension of such taxes and assessments in accordance with such ordinance, and thereupon a warrant for the collection of such taxes and assessments shall be delivered to the receiver of each town or city, which warrant shall be sealed with the seal of the county and signed by the County Executive or, in his absence or inability to act, by the presiding officer of the County Legislature and by the clerk of the County Legislature and shall be in such form as may be otherwise provided by law and shall be annexed by the clerk of the County Legislature to such portion of said roll delivered to each receiver at the end thereof. The receivers of taxes of the towns and cities shall attend at the office of the clerk of the County Legislature with the portion of said roll to which said warrant is to be annexed and to receive the warrant so annexed. Any surplus existing or hereafter arising from the extension of taxes in excess of the amounts raised for the adopted budget shall be credited to the county, and any deficiencies existing or hereafter arising from the extension of taxes for the adopted budgets shall be a county charge.

b. When the County Legislature shall have adopted the budget by September 15, 1995 for the period October 1, 1995 through December 31, 1996 and as of the preceding October 30 for any ensuing fiscal year, and shall have levied the taxes and assessments for county purposes on the properties in the towns and cities for the ensuing fiscal year, and shall have levied the taxes and assessments for town purposes by the third Monday in December, in each instance the Assessor shall extend such taxes and assessments by placing on the roll opposite the valuation of each parcel of property in the towns and cities the sum to be paid in taxes thereon on account of such levies.

§ 607. **Use of county assessment roll by village or city.** The Board of Trustees of any village or the mayor and council of any city in the county may, by resolution, authorize its assessor or assessors to use the assessment roll of the county of the current year as the

basis for the village or city assessment. Such resolution shall be effective until revoked by subsequent resolution, and the Board of Trustees of such village or mayor and council of such city shall forthwith notify the state Department of Taxation and Finance and the Assessor of the adoption of such resolution or its revocation. When any village or city has so authorized the use of the county assessment roll, the Assessor shall deliver to the assessor or assessors of such village or city two copies of that portion of the county assessment roll which relates to property situated in such village or city; provided that such village or city shall pay the actual cost of copying such portion of the roll as certified by the Assessor.

§ 608. **Town assessors abolished.** The powers previously transferred by this County Government Law to the Board of Assessors are hereby transferred to the Assessor.

§ 609. **Reference to Board of Assessors.** Notwithstanding any provision of section 523-b of the New York State Real Property Tax Law whenever the term “Board of Assessors” appears in any provision of the County Government Law of Nassau County, or the Nassau County Administrative Code, or any local law, ordinance or resolution heretofore adopted by the Nassau County Legislature, it shall be deemed to mean and refer to the Assessor.

§2. Section 2302 of the County Government Law, as last amended by Local Law 5 of 1987, is amended to read as follows:

§ 2302. **Time of election and term of elective officers: vacancies.** Commencing with the general election to be held in November, nineteen hundred eighty-five and every fourth year thereafter, the County Clerk shall be elected for a term of four years. Commencing with the general election to be held in November, nineteen hundred seventy-three and every fourth year thereafter, the County Executive and the county Comptroller shall be elected for a term of four years. The district court judge in the first judicial district shall be elected for a term of six years at the general election next succeeding such adoption and in every sixth year thereafter. The remaining district court judges shall be elected for terms of six years. A vacancy occurring in any office mentioned in this section otherwise than by the expiration of the term shall be filled by appointment of a person resident in the area from which such office is required by this act to be filled by election. Vacancies in the office of the County Executive shall be filled by County Legislature, and in any other such office by the County Executive, subject to confirmation by the County Legislature. Any such

appointee shall hold office until and including the thirty-first day of December next succeeding the first annual election after the occurrence of such vacancy at which such vacancy can be lawfully filled by election; at such annual election a successor shall be elected to hold office for the unexpired balance of the term if any.

§3. Notwithstanding the provisions of section 601 of the County Government Law of Nassau County, as amended by section one of this local law, the term of the first person appointed to the position of Assessor pursuant to such section shall expire on December 31, 2009.

§4. This local law shall take effect on January 1, 2009, following and upon certification by the Nassau County Board of Elections of an affirmative vote by referendum to be held at the general election on November 4, 2008, as required by section one hundred fifty-five of the County Government Law of Nassau County.

§ 5. This local law constitutes a Type II action pursuant to Title 6 of the New York Code of Rules and Regulations section 617.5(c) and Article 8 of the New York Environmental Conservation Law, and as such, does not have the potential to create a significant adverse impact on the environment, and does not require further environmental review.