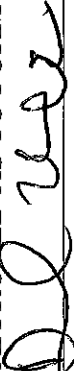


Submitted by the County Executive and Introduced by: Legislator \_\_\_\_\_

Local Law No. 18 - 2010

A LOCAL LAW ENACTING THE COMMON SENSE ACT OF 2010

Passed by the Nassau County Legislature on October 29, 2010  
Voting: ayes: 11, nays: 8, abstained: 0  
Became a law on November 3, 2010 with the approval of the County Executive.

APPROVED AS TO FORM  
  
Deputy County Attorney

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

Section 1. Legislative intent. The County Legislature of the County of Nassau hereby recognizes that sections 6-24.0, 6-25.0 and 6-26.0 of the Nassau County Administrative Code, including section 6-26.0 (b)[3](c), commonly collectively referred to as the "County Guarantee" provision, have forced the County to pay the costs of refunds, cancellations or credits of taxes (or other levies or assessments), for tax revenue received by the towns, special districts and all but one of the school districts in the County. Nassau County is the only county in New York State that is burdened by this unconscionable guarantee. The County Legislature finds that this practice has cost the taxpayers of Nassau County an extra \$80 million dollars annually and over \$1 billion dollars since its inception.

The County Legislature further finds that debt service on bonds used to pay the cost of this guarantee exceeds \$150 million dollars every year.

The County Legislature further finds that equity and fairness require that towns, special districts and school districts should reimburse the County for these refunds, cancellations or credits of taxes paid by the County.

The County Legislature further finds that absent the unique County Guarantee provisions, the general laws of the State of New York would require that the towns, special districts and school districts reimburse the County for these refunds, cancellations or credits of taxes paid by the County.

The County Legislature therefore desires to (i) amend the Nassau County Administrative Code, (ii) repeal the aforementioned Administrative Code provisions, so as to require that the jurisdiction that received the benefit of the taxes (or other levies or assessments) properly bears the cost of refunds, cancellations or credits of such taxes (or other levies or assessments) in accordance with the general law of the State of New York and (iii) amend section 606 of the County Government law of Nassau County so as to delete the provision whereby any surplus arising from the extension of taxes are credited to the county, and any deficiencies arising from the extension of taxes shall be a county charge.

§ 2. Section 6-24.0 of the Nassau County Administrative Code, enacted by Laws of New York 1939, chapter 272 and as amended by Laws of New York 1948, chapter 205; section 6-25.0 of the Nassau County Administrative Code, enacted by Laws of New York 1939, chapter 272 and as amended by Laws of New York 1943, chapter 354; and section 6-26.0 of the Nassau County Administrative Code, enacted by Laws of New York 1939, chapter 272 and as amended by Laws of New York 1947, chapter 378 and Laws of New York 1948, chapter 851, are hereby REPEALED.

§ 3. The Nassau County Administrative Code, enacted by Laws of New York 1939, chapter 272, is hereby amended to include a new section 6-24.0, which shall be added to read as follows:

**§6-24.0. Correction of assessment rolls and tax rolls.** The County shall act in accordance with the provisions of the Real Property Tax Law with respect to the correction of assessment rolls and tax rolls.

§ 4. Section 6-17.3 of the Nassau County Administrative Code, enacted by Laws of New York 1939, chapter 272, as amended by Laws of New York 1951, chapter 295, is hereby amended to read as follows:

**§6-17.3. Time for beginning and service of papers in proceedings for review of assessment.** The petition and notice for review of an assessment on the County assessment roll as provided in section 6-17.2 of the administrative code must be served within thirty days after the filing of the certified copy of the completed and verified County assessment roll in the office of the County Assessor as required by section 6-17.0 of the administrative code. In any proceeding to review an assessment on the County assessment roll, three copies of the petition, notice and any other papers in connection therewith must be served upon the County Assessor or upon the chief clerk of the County Assessor and one copy of said petition and notice shall be mailed by petitioner within ten days from the date of service thereof as above provided to the superintendent of schools of any school district within which any part of the real property on which the assessment to be reviewed is located and to the treasurer or equivalent fiscal officer of any town in which any part of the real property is located.

§ 5. Section 606 of the County Government Law of Nassau County, enacted by Laws of New York 1936, chapter 879 and as amended by Laws of New York 1939, chapters 697 and 844, Laws of New York 1940, chapter 600, Laws of New York 1942, chapter 331, Laws of New York 1943, chapter 203, Laws of New York 1948, chapter 98, Laws of New York 1949, chapter 444, Laws of New York 1995, chapter 14, Local Law 11-1994 and Local Law 7-2008, is hereby amended to read as follows:

**§ 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.

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.

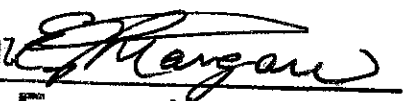
§ 6. Severability. If any clause, sentence, paragraph, subdivision, section, or part of this law or the application thereof to any person, individual, corporation, firm, partnership, entity, or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such 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.

§ 7. 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 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.

§ 8. Effective Date. This local law shall take effect immediately except that it shall apply to the assessment rolls that are finalized in April 2012 and thereafter.

**APPROVED**

SEP 15 2010 4:44 PM

  
**County Executive**  
NASSAU COUNTY  
DATE 11/3/2010