

Introduced by: Presiding Officer Richard Nicoletto, Dep. Presiding Officer Howard Kopel, Alt. Dep. Presiding Officer Denise Ford, Minority Leader Kevan Abrahams, and Legislators C. William Gaylor III, Vincent Muscarella, James Kennedy, Thomas McKeivitt, Laura Schaefer, John Ferretti, Rose Marie Walker, Steven Rhoads, Seila Bynoe, Carrie Solages, Debra Mule, Ellen Birnbaum, Delia DeRiggi-Whitton, Arnold Drucker, and Joshua Lafazan

LOCAL LAW NO. 2 -2021

A LOCAL LAW POSTPONING THE DATE OF THE 2021 SALE OF TAX LIENS PURSUANT TO ARTICLE 2 OF TITLE B OF CHAPTER V OF THE NASSAU COUNTY ADMINISTRATIVE CODE.

Passed by the Nassau County Legislature on February 22, 2021

Voting: ayes: 19, nays: 0

Became a law on February 24, 2021 with the approval of the Deputy County Executive acting on behalf of the County Executive.

APPROVED AS TO FORM  
*[Signature]*  
Deputy County Attorney

WHEREAS, Nassau County Administrative Code Section 5-33.0(a) provides that the Nassau County Treasurer may sell tax liens as a means of enforcing the collection of real estate taxes; and

WHEREAS, Nassau County Administrative Code Section 5-33.0(d) provides that the sale of tax liens shall commence on a day designated by the County Treasurer in the year following the year for which the tax lien was obtained and shall continue until all tax liens are sold and the County Treasurer declares the sale completed; and

WHEREAS, Nassau County Administrative Code Section 5-36.0 provides for the publication of a notice specifying the approximate date on which the tax lien sale shall take place; and

WHEREAS, Nassau County Administrative Code Section 5-36.0(c) requires that the content of such notice shall be substantially as set forth in Section 5-36.0(c), which includes language that the tax lien will be advertised and “on or about or around the ..... day of February thereafter sold”; and

WHEREAS, Nassau County Administrative Code Section 5-37.0 requires the County Treasurer to mail a notice of tax lien to the name and address of the record owner or occupant and mortgagee of real estate on which the tax lien is to be sold and further requires additional newspaper publications in advance of the sale date; and

WHEREAS, the Nassau County Treasurer has previously designated that the sale of tax liens in 2021 shall take place on or about February 16, 2021, at specified locations, and has provided certain notices thereof; and

WHEREAS, Nassau County remains in the midst of an ongoing local state of emergency brought on by the COVID-19 public health crisis; and

WHEREAS, in light of the continuing public health crisis and the economic hardships suffered by many as a result thereof, a postponement of the tax lien sale is warranted,

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

Section 1. Notwithstanding the provisions set forth in Nassau County Administrative Code Sections 5-36.0(c), 5-33.0(d) and 5-37.0 or any other provision to the contrary, the tax liens referenced in such subdivisions, to the extent they relate to tax liens to be sold in 2021, shall be sold on or about May 3, 2021. The County Treasurer shall

provide all required mailings and notices and otherwise publish any required advertisements in accordance with the provisions of Article 2 of Title B of Chapter V of the Nassau County Administrative Code at such time as would be consistent with the tax lien sale date designated pursuant to this local law. To the extent that the Nassau County Treasurer has mailed or provided notice or otherwise published any advertisements of a 2021 sale of tax liens indicating a sale date other than on or about May 3, 2021, the Nassau County Treasurer is directed to mail, provide and/or publish revised notices or advertisements consistent with the tax lien sale date designated pursuant to the provisions of this local law and otherwise in accordance with the provisions of Article 2 of Title B of Chapter V of the Nassau County Administrative Code.

§ 2. 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., that this is a "Type II" Actions within the meaning of Section 617.5(c)(20) of 6 N.Y.C.R.R. ("routine or continuing agency administration and management, not including new programs or major reordering of priorities that may affect the environment"), and, accordingly, are of a class of actions which do not have a significant effect on the environment; and no further review is required.

§ 3. This local law shall take effect immediately.

**APPROVED**

*Helene Will*

*for*

**County Executive**

**Date** 2/24/21