

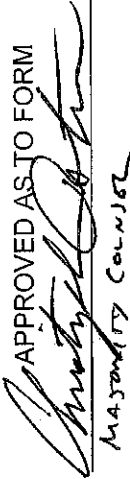
Introduced by Acting Presiding Officer Norma Gonsalves

LOCAL LAW NO. 23-2012

A LOCAL LAW TO AMEND THE COUNTY CHARTER IN RELATION TO TAX  
LEVIES AND THE COUNTY BUDGET

Passed by the Nassau County Legislature on November 19, 2012  
Voting: ayes: 10 nays: 9 abstained: 0

Became a law on November 27, 2012 with the approval of the Deputy County Executive  
acting on behalf of County Executive

APPROVED AS TO FORM  
  
MAJORITY COUNCIL

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

Section 1. Section 306 of the County Government Law of Nassau County, as amended,  
is hereby amended to read as follows:

**§ 306. Tax levy; county and town budgets.**

1. When the county budget shall have been finally adopted, an appropriation ordinance for such budget, with such amendments as may be necessary to make it conform to the budget as adopted, shall be passed by the County Legislature, and taxes for the ensuing year, including state, county and county special district taxes and assessments, shall be levied not later than the preceding October 30 for the ensuing tax year. The County Legislature shall fix by ordinance the time at which town budgets shall be filed for the purpose of making such levy.

2. In the event that a county budget shall not have been finally adopted by the preceding October 30 for any ensuing fiscal year, the clerk of the County Legislature shall certify that the budget has not been adopted and shall further certify the amount of the levy for the current fiscal year. The filing of such certificate in the office of the Department of Assessment shall have the force and effect of a levy of an exigency tax in the amount specified in such certificate. The amount so levied shall be referred to as the exigency tax for the ensuing fiscal year. The exigency tax shall be in an amount equal to one hundred percent of the amount that was levied for county purposes for the current fiscal year. The County Legislature shall finally adopt a budget as soon thereafter as is possible and thereupon may levy a residual tax. The residual tax shall be in an amount equal to the difference between the taxes required by such budget and the amount levied as the exigency tax.

2a. In the year 2012, if a budget is finally adopted before November 30, 2012, any exigency tax levied shall be null and void and taxes for the year 2013, including state, county and county special district taxes and assessments, shall be levied not later than November 30, 2012. This subdivision of Section 306 shall remain in force and effect through December 31, 2012 and shall be deemed repealed on January 1, 2013.

3. When the towns have filed their budgets with the county, an ordinance for such budgets shall be passed by the County Legislature and taxes for the towns' ensuing fiscal years, including town and town special district taxes and assessments, shall be levied not later than the third Monday in December. The County Legislature shall fix by ordinance the time at which town budgets shall be filed for the purpose of making such levy.

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.

Section 4. 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 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.

Section 5. This local law shall take effect immediately.

**APPROVED**

  
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**County Executive**

NOV 27 2012

**DATE** \_\_\_\_\_