

Submitted by the County Executive and Introduced by Presiding Officer Norma L. Gonsalves, Deputy Presiding Officer Richard J. Nicoletto, Alternate Deputy Presiding Officer Howard Kopel, and Legislators Denise Ford, Francis X. Becker, Vincent T. Muscarella, Michael Venditto, Joseph Belesi, Dennis Dunne, Sr. and Rose Marie Walker

LOCAL LAW NO. 6 - 2013

A LOCAL LAW TO ADOPT THE SUPERSTORM SANDY ASSESSMENT RELIEF ACT

Passed by the Nassau County Legislature on November 25, 2013

Voting: ayes: 17, nays: 0, abstained: 0

Became a law on December 2, 2013 with the approval of the County Executive.

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

Be it enacted by the County Legislature of the County of Nassau as follows:

Section 1. A new title 80 is hereby added to the Miscellaneous Laws of Nassau County as follows:

TITLE 80 – Superstorm Sandy Assessment Relief

§1. Legislative Intent.

This Legislature recognizes that Superstorm Sandy caused catastrophic damage to homes and businesses within Nassau County, and that some real property owners whose homes and businesses were destroyed or damaged by Superstorm Sandy are currently responsible for taxes on buildings that are uninhabitable and businesses that are unusable. On October 22, 2013, Governor Andrew Cuomo signed the “Superstorm Sandy Assessment Relief Act,” enacted as Chapter 424 of the Laws of 2013, to provide assessment relief to individuals residing in eligible counties, including the County of Nassau, whose property was damaged as result of Superstorm

Sandy. This Legislature recognizes that it is in the best interests of all County residents that individuals whose property has been damaged be entitled to a reduction in the taxable assessed value of said property, and therefore elects to opt-in to the provisions of the Superstorm Sandy Assessment Relief Act.

§2. The County of Nassau hereby adopts the provisions of Chapter 424 of the Laws of 2013, entitled the "Superstorm Sandy Assessment Relief Act," in their entirety, which includes paragraphs i through iv of subsection a. of section 4. Pursuant to the provisions of the Act, this Title shall be deemed to have been in full force and effect on and after October 28, 2012.

Section 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., 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(c) 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 3. This Local Law shall take effect immediately.

**APPROVED**



**County Executive**

**DATE** 12/2/2013

STATE OF NEW YORK

5849

2013-2014 Regular Sessions

IN SENATE

June 18, 2013

Introduced by Sen. BOYLE -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to enact the "Superstorm Sandy assessment relief act"; and relating to Suffolk County financing of refunds and credits and to amend the local finance law, in relation to certain real property tax refunds and credits

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

- 1 Section 1. Short title. This act shall be known and may be cited as
- 2 the "Superstorm Sandy assessment relief act".
- 3 S 2. Definitions. For the purposes of this act, the following terms
- 4 shall have the following meanings:
- 5 1. "Eligible county" shall mean a county, other than a county wholly
- 6 contained within a city, included in FEMA-4085-DR, the notice of the
- 7 presidential declaration of a major disaster for the state of New York,
- 8 dated October 30, 2012 and as subsequently amended.
- 9 2. "Eligible municipality" shall mean a municipal corporation, as
- 10 defined by subdivision 10 of section 102 of the real property tax law,
- 11 which is either: (a) an eligible county; or (b) a city, town, village,
- 12 special district, or school district that is wholly or partly contained
- 13 within an eligible county.
- 14 3. "Impacted tax roll" shall mean the final assessment roll which
- 15 satisfies both of the following conditions: (a) the roll is based upon a
- 16 taxable status date occurring prior to October 28, 2012; and (b) taxes
- 17 levied upon that roll by or on behalf of a participating municipality
- 18 are payable without interest on or after October 28, 2012.
- 19 4. "Participating municipality" shall mean an eligible municipality
- 20 that has passed a local law, ordinance, or resolution pursuant to
- 21 section three of this act to provide assessment relief to property
- 22 owners within such eligible municipality pursuant to the provisions of
- 23 this act.

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets [ ] is old law to be omitted.

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S. 5849

2

- 1 5. "Superstorm Sandy" shall mean the storms, rains, winds, or floods
- 2 which occurred within an eligible county during the period beginning on
- 3 October 29, 2012 and ending November 3, 2012.
- 4 6. "Total assessed value" shall mean the total assessed value on the
- 5 parcel prior to any and all exemption adjustments.
- 6 7. "Improved value" shall mean the market value of the real property
- 7 improvements excluding the land.
- 8 8. "Property" shall mean "real property", "property" or "land" as

9 defined under paragraphs (a) through (g) of subdivision 12 of section  
10 102 of the real property tax law.

11 S 3. Local option. An eligible municipality may exercise the  
12 provisions of this act if its governing body shall, by the forty-fifth  
13 day following the date upon which this act is approved by the governor,  
14 pass a local law or in the case of a school district a resolution adopt-  
15 ing the provisions of this act. An eligible municipality may provide  
16 assessment relief for real property impacted by Superstorm Sandy located  
17 within such municipality as provided in paragraphs (i), (ii), (iii)  
18 and/or (iv) of subdivision (a) of section four of this act only if its  
19 governing body specifically elects to do so as part of such local law or  
20 resolution.

21 S 4. Assessment relief for Superstorm Sandy victims in an eligible  
22 county. (a) Notwithstanding any provision of law to the contrary, where  
23 real property impacted by Superstorm Sandy is located within a partic-  
24 ipating municipality, assessment relief shall be granted as follows:

25 (i) If a participating municipality has elected to provide assessment  
26 relief for real property that lost at least ten percent but less than  
27 twenty percent of its improved value due to Superstorm Sandy, the  
28 assessed value attributable to the improvements shall be reduced by  
29 fifteen percent for purposes of the participating municipality on the  
30 impacted tax roll.

31 (ii) If a participating municipality has elected to provide assessment  
32 relief for real property that lost at least twenty percent but less than  
33 thirty percent of its improved value due to Superstorm Sandy, the  
34 assessed value attributable to the improvements shall be reduced by  
35 twenty-five percent for purposes of the participating municipality on  
36 the impacted tax roll.

37 (iii) If a participating municipality has elected to provide assess-  
38 ment relief for real property that lost at least thirty percent but less  
39 than forty percent of its improved value due to Superstorm Sandy, the  
40 assessed value attributable to the improvements shall be reduced by  
41 thirty-five percent for purposes of the participating municipality on  
42 the impacted tax roll.

43 (iv) If a participating municipality has elected to provide assessment  
44 relief for real property that lost at least forty percent but less than  
45 fifty percent of its improved value due to Superstorm Sandy, the  
46 assessed value attributable to the improvements shall be reduced by  
47 forty-five percent for purposes of the participating municipality on the  
48 impacted tax roll.

49 (v) If the property lost at least fifty but less than sixty percent of  
50 its improved value due to Superstorm Sandy, the assessed value attribut-  
51 able to the improvements shall be reduced by fifty-five percent for  
52 purposes of the participating municipality on the impacted tax roll.

53 (vi) If the property lost at least sixty but less than seventy percent  
54 of its improved value due to Superstorm Sandy, the assessed value  
55 attributable to the improvements shall be reduced by sixty-five percent  
56 for purposes of the participating municipality on the impacted tax roll.

S. 5849

3

1 (vii) If the property lost at least seventy but less than eighty  
2 percent of its improved value due to Superstorm Sandy, the assessed  
3 value attributable to the improvements shall be reduced by seventy-five  
4 percent for purposes of the participating municipality on the impacted  
5 tax roll.

6 (viii) If the property lost at least eighty but less than ninety  
7 percent of its improved value due to Superstorm Sandy, the assessed  
8 value attributable to the improvements shall be reduced by eighty-five  
9 percent for purposes of the participating municipality on the impacted  
10 tax roll.

11 (ix) If the property lost at least ninety but less than one hundred  
12 percent of its improved value due to Superstorm Sandy, the assessed  
13 value attributable to the improvements shall be reduced by ninety-five  
14 percent for purposes of the participating municipality on the impacted  
15 tax roll.

16 (x) If the property lost one hundred percent of its improved value due  
17 to Superstorm Sandy, the assessed value attributable to the improvements  
18 shall be reduced by one hundred percent for purposes of the participat-  
19 ing municipality on the impacted tax roll.

20 (xi) The percentage loss in improved value for this purpose shall be  
21 adopted by the assessor from a written finding of the Federal Emergency  
22 Management Agency, or where no such finding exists shall be determined  
23 by the assessor in the manner provided by this act, subject to review by  
24 the board of assessment review.

25 (xii) No reduction in assessed value shall be granted pursuant to this  
26 act except as specified above for such counties. No reduction in  
27 assessed value shall be granted pursuant to this section for purposes of  
28 any county, city, town, village or school district which has not adopted  
29 the provisions of this act.

30 (b) To receive such relief pursuant to this section, the property  
31 owner shall submit a written request to the assessor on a form approved  
32 by the director of the office of real property tax services within nine-  
33 ty days following the date upon which this act is approved by the gover-  
34 nor. Such request shall attach any and all determinations by the Federal  
35 Emergency Management Agency, and any and all reports by an insurance  
36 adjuster, and describe in reasonable detail the damage caused to the  
37 property by Superstorm Sandy and the condition of the property following  
38 the superstorm and shall be accompanied by supporting documentation, if  
39 available.

40 (c) Upon receiving such a request, the assessor shall adopt the find-  
41 ing by the Federal Emergency Management Agency or, if such finding does  
42 not exist the assessor shall make a finding, as to whether the property  
43 lost at least fifty percent of its improved value or, if a participating  
44 municipality has elected to provide assessment relief for real property  
45 that lost a lesser percentage of improved value, such lesser percentage  
46 of its improved value as a result of Superstorm Sandy, and thereafter  
47 the assessor, shall adopt or classify the percentage loss of improved  
48 value within one of the following ranges:

49 (i) If a participating municipality has elected to provide assessment  
50 relief for real property that lost at least ten percent but less than  
51 twenty percent of its improvement value due to Superstorm Sandy, at  
52 least ten percent but less than twenty percent,

53 (ii) If a participating municipality has elected to provide assessment  
54 relief for real property that lost at least twenty percent but less than  
55 thirty percent of its improved value due to Superstorm Sandy, at least  
56 twenty percent but less than thirty percent,

S. 5849

4

1 (iii) If a participating municipality has elected to provide assess-  
2 ment relief for real property that lost at least thirty percent but less  
3 than forty percent of its improved value due to Superstorm Sandy, at  
4 least thirty percent but less than forty percent,

5 (iv) If a participating municipality has elected to provide assessment  
6 relief for real property that lost at least forty percent but less than  
7 fifty percent of its improved value due to Superstorm Sandy, at least  
8 forty percent but less than fifty percent,

9 (v) At least fifty percent but less than sixty percent,

10 (vi) At least sixty percent but less than seventy percent,

11 (vii) At least seventy percent but less than eighty percent,

12 (viii) At least eighty percent but less than ninety percent,

13 (ix) At least ninety percent but less than one hundred percent, or  
 14 (x) one hundred percent.

15 (d) The assessor shall mail written notice of such finding to the  
 16 property owner and the participating municipality. Where the assessor  
 17 finds that the loss in improved value is less than fifty percent or, if  
 18 a participating municipality has elected to provide assessment relief  
 19 for real property located within such participating municipality for a  
 20 lesser percentage, is less than such lesser percentage, or classifies  
 21 the loss within a lower range than the property owner believes is  
 22 warranted, the property owner may file a complaint with the board of  
 23 assessment review. Such board shall reconvene upon ten days written  
 24 notice to the property owner and assessor to hear the appeal and deter-  
 25 mine the matter, and shall mail written notice of its determination to  
 26 the assessor and property owner. The provisions of article 5 of the real  
 27 property tax law shall govern the review process to the extent practica-  
 28 ble. For the purposes of this act only, the applicant may commence with-  
 29 in 30 days of service of a written determination, a proceeding under  
 30 title 1 of article 7 of the real property tax law, or, if applicable,  
 31 under title 1-A of article 7 of the real property tax law. Sections 727  
 32 and 739 of the real property tax law shall not apply.

33 (e) Where property has lost at least fifty percent of its improved  
 34 value or, if a participating municipality has elected to provide assess-  
 35 ment relief for real property that lost a lesser percentage of improved  
 36 value, such lesser percentage due to Superstorm Sandy, the assessed  
 37 value attributable to the improvements on the property on the impacted  
 38 assessment roll shall be reduced by the appropriate percentage specified  
 39 in subdivision (a) of this section, provided that any exemptions which  
 40 the property may be receiving shall be adjusted as necessary to account  
 41 for such reduction in the total assessed value. To the extent the total  
 42 assessed value of the property originally appearing on such roll exceeds  
 43 the amount to which it should be reduced pursuant to this act, the  
 44 excess shall be considered an error in essential fact as defined by  
 45 subdivision 3 of section 550 of the real property tax law. If the error  
 46 appears on a tax roll, the tax roll shall be corrected in the manner  
 47 provided by section 554 of the real property tax law or a refund or  
 48 credit of taxes shall be granted in the manner provided by section 556  
 49 or section 556-b of the real property tax law. If the error appears on a  
 50 final assessment roll but not on a tax roll, such final assessment roll  
 51 shall be corrected in the manner provided by section 553 of the real  
 52 property tax law. The errors in essential fact found pursuant to the  
 53 Superstorm Sandy assessment relief act on either the tax roll or final  
 54 assessment roll, upon application to the county director of real prop-  
 55 erty tax services, shall be forwarded by the county director of real prop-  
 S. 5849

5

1 erty tax services immediately to the levying body for an immediate order  
 2 setting forth the appropriate correction.

3 (f) The rights contained in this act shall not otherwise diminish any  
 4 other legally available right of any property owner or party who may  
 5 otherwise lawfully challenge the valuation or assessment of any real  
 6 property or improvements thereon. All remaining rights hereby remain and  
 7 shall be available to the party to whom such rights would otherwise be  
 8 available notwithstanding this act.

9 S 5. The commissioner of taxation and finance is authorized to develop  
 10 a guidance memorandum for use by assessing units. Such guidance memoran-  
 11 dum shall assist with the implementation of this act and shall be deemed  
 12 to be advisory on all assessing units in counties which implement the  
 13 provisions of this act. The guidance memorandum shall have no force or  
 14 effect or serve as authority for any other act of assessing units or of  
 15 the interpretation or implementation of the laws of the state of New

16 York except as they relate to the specific implementation of this act.

17 S 6. School districts held harmless. Each school district that is  
18 wholly or partially contained within an eligible county shall be held  
19 harmless by the state for any reduction in state aid that would have  
20 been paid as tax savings pursuant to section 1306-a of the real property  
21 tax law incurred due to the provisions of this act.

22 S 7. Bonds authorized. Serial bonds, and in advance of such, bond  
23 anticipation notes, are hereby authorized pursuant to subdivision 33-b  
24 of paragraph a of section 11.00 of the local finance law, provided,  
25 however, that any federal community development block grant funding  
26 received by such participating municipality, in relation to loss of  
27 property tax funding, shall first be used to defease, upon maturity, the  
28 interest and principal of any such bond or note so outstanding.

29 S 8. Suffolk County financing of refunds and credits. Payments by  
30 Suffolk County for refunds or credits pursuant to the chapter of the  
31 laws of 2013 which enacted this section may be financed pursuant to the  
32 local finance law in the same manner, and subject to the same condi-  
33 tions, as amounts authorized under section 3 of the Suffolk County Tax  
34 Act to be charged by Suffolk County to towns or special districts or by  
35 towns to school districts may be financed pursuant to the local finance  
36 law. The period of probable usefulness for such payments is hereby  
37 determined to be ten years.

38 S 9. Paragraph a of section 11.00 of the local finance law is amended  
39 by adding a new subdivision 33-b to read as follows:

40 33-B. REAL PROPERTY TAX REFUNDS AND CREDITS. PAYMENTS OF EXEMPTIONS,  
41 REFUNDS, OR CREDITS FOR REAL PROPERTY TAX, SEWER AND WATER RENTS, RATES  
42 AND CHARGES AND ALL OTHER REAL PROPERTY TAXES TO BE MADE BY A MUNICI-  
43 PALITY, SCHOOL DISTRICT OR DISTRICT CORPORATION AS A RESULT OF PARTICI-  
44 IPATING IN THE SUPERSTORM SANDY ASSESSMENT RELIEF ACT, TEN YEARS.

45 S 10. Severability clause. If any clause, sentence, paragraph, subdi-  
46 vision, section or part of this act shall be adjudged by any court of  
47 competent jurisdiction to be invalid, such judgment shall not affect,  
48 impair, or invalidate the remainder thereof, but shall be confined in  
49 its operation to the clause, sentence, paragraph, subdivision, section  
50 or part thereof directly involved in the controversy in which such judg-  
51 ment shall have been rendered. It is hereby declared to be the intent of  
52 the legislature that this act would have been enacted even if such  
53 invalid provisions had not been included herein.

54 S 11. This act shall take effect immediately and shall be deemed to  
55 have been in full force and effect on and after October 28, 2012.