

Introduced by: Presiding Officer Richard Nicoletto, Dep. Presiding Officer Howard Kopel, Alt. Dep. Presiding Officer Denise Fors, Minority Leader Kevan Abrahams, and Legislators Gaylor, Muscarella, Kennedy, McKeivitt, Schaefer, Ferretti, Walker, Rhoads, Bynoe, Solages, Mule, Birnbaum, DeRiggi-Whitton, Drucker and Lafazan

LOCAL LAW 9-2021

A LOCAL LAW FURTHER 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 May 24, 2021

Voting: ayes: 19, nays: 0

Became a law on May 26, 2021 with the approval of the Deputy County Executive acting on behalf of the County Executive

APPROVED AS TO FORM



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 State Legislature in recognition of the financial adversity caused by the ongoing statewide COVID-19 public health emergency adopted chapter 381 of the laws of 2020 and chapter 73 of the laws of 2021, which granted a temporary stay through May 1, 2021 for tax lien sales respectively for residential and commercial properties the owners of which filed a COVID-19 declaration of hardship; and

WHEREAS, in light of the continuing economic difficulties caused by the COVID-19 public health emergency, the State Legislature adopted chapter 104 of 2021 which extended the date of the temporary stay on tax lien sales for COVID-19 hardship declarants through August 31, 2021; and

WHEREAS, in order to provide relief to economically distressed Nassau County property owners and in the interest of administrative efficiency, the County Legislature adopted Local Law No. 2-2021 which authorized the Treasurer to postpone the 2021 tax lien sale to be held pursuant to Nassau County Administrative Code sections 5-36.0(c), 5-33.0(d) and 5-37.0 from February 16, 2021 to on or about May 3, 2021; and

WHEREAS, in light of the impending adoption of the chapter 104 of 2021 and the ongoing economic hardships being suffered by many Nassau County property owners, the Treasurer announced that the May 5, 2021 tax lien sale was being postponed;

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 that were to be sold on May 5, 2021, shall be sold on a date to be designated by the County Treasurer which shall be on or after August 31, 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 such sale of tax liens indicating a sale date earlier than August 31, 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” Action 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 and shall be deemed to have been in full force and effect on May 1, 2021.

**APPROVED**

*Helma Well*

*for* **County Executive**

**Date** *5/26/21*