

MAURICE CHALMERS
DIRECTOR
OFFICE OF LEGISLATIVE
BUDGET REVIEW



NASSAU COUNTY LEGISLATURE
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Inter-Departmental Memo

To: Hon. Richard Nicoletto, Presiding Officer
Hon. Kevan Abrahams, Minority Leader
All Members of the Nassau County Legislature

From: Maurice Chalmers, Director
Office of Legislative Budget Review

A handwritten signature in blue ink, appearing to be "M. Chalmers".

Date: April 22, 2022

Re: Clerk Item 120-22

Attached is a copy of the Fiscal Impact Statement for the Legislative Calendar for the April 25 hearing.

120-22: A Local to amend Section 3-2.3 of the Nassau County Administrative Code in relation to the Special Revenue Fund created pursuant to this section.



**THE NASSAU COUNTY LEGISLATURE
OFFICE OF LEGISLATIVE BUDGET REVIEW
MAURICE CHALMERS, DIRECTOR
FISCAL IMPACT STATEMENT**

TITLE:

A Local Law to amend Section 3-2.3 of the Nassau County Administrative Code in relation to the Special Revenue Fund created pursuant to this section.

SUMMARY OF LEGISLATION:

This proposed Local Law amends Section 3-2.3 of the Nassau County Administrative Code to permit additional uses of the Special Revenue Fund.

The first change allows for the part County and local government assistance deductions. Notwithstanding the foregoing, (i) the County shall not transfer any amounts into such Special Revenue Fund to the extent such funds are required by law to be applied for other purposes such as part-County sales tax allocations and local government assistance programs and (ii) sales tax revenues received by the County and used to fund appropriations for the 2021 fiscal year for any or all the purposes specified in the succeeding paragraph shall not be deposited into such Special Revenue Fund.

The second change allows for the following payments. The use of this Special Revenue Fund will be to fully or partially fund tax certiorari settlements and judgments (including those arising under Real Property Tax Law ("RPTL") Article 18), principal and interest payments on debt issued in 2021 or later to pay tax certiorari settlements and judgments (including those arising under RPTL Article 18, claims against the County by the Nassau Health Care Corporation, claims relating to the Fair Labor Standards Act, payment and/or prepayment of non-pension post-employment benefits, longevity payments, other general litigation, to fund expenses due to the loss of budgeted state aid, and to pay for unbudgeted COVID-19 response costs in the event that no federal COVID-19 assistance funds remain available to pay for such costs, and shall be restricted for any other purpose.

EFFECTIVE DATE:

This Local Law will take effect immediately.

FISCAL IMPACT:

The amount to be transferred to the Special Revenue Fund has been determined to be \$362.2 million by clerk item #121-22. The proposed changes from this local law alter the scope of usage but does not amend the amount. As such, there is no fiscal impact expected as a result of this Local Law.

ECONOMIC IMPACT:

There is no economic impact expected as a result of this Local Law.

PREPARED BY:

Linda Guerreiro, Manager of Fiscal Projects