

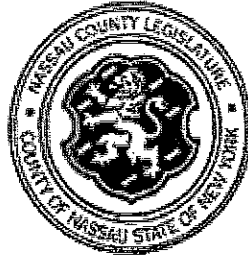
AMENDMENT IN NATURE OF SUBSTITUTION TO CLERK ITEM NO. 252-22

The amendment corrects a typographical error in the fourth “Whereas” clause, changing the word “avoiding” to “avoid”.

The amendment corrects an additional underlined portion where a bracket should be in subdivision a of the law.

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CLERK OF THE LEGISLATURE
2022 AUG -9 P 4: 09

OFFICE OF THE
DEMOCRATIC MINORITY



NASSAU COUNTY LEGISLATURE
THEODORE ROOSEVELT EXECUTIVE & LEGISLATIVE BUILDING
1550 FRANKLIN AVENUE - ROOM 131
MINEOLA, NEW YORK 11501

Inter-Departmental Memo

To: Michael C Pulitzer, Clerk of the Legislature

From: Robert Miles, Esq, Staff Counsel, Minority Caucus *Rm*

CC: Hon. Richard Nicoletto, Presiding Officer

Hon. Kevan Abrahams, Minority Leader

Date: August 9, 2022

Re: A LOCAL LAW TO AMEND SECTION 6-2.2 OF TITLE A OF CHAPTER VI OF CHAPTER 272 OF THE NASSAU COUNTY ADMINISTRATIVE CODE, IN RELATION INCREASING THE MAXIMUM INCOME ELIGIBILITY LEVEL FOR THE REAL PROPERTY TAXATION EXEMPTION FOR CERTAIN PERSONS WITH LIMITED INCOME, PURSUANT TO SECTION 467 OF THE REAL PROPERTY TAX LAW.

Attached please find the above referenced local law which has been approved as to form per the Rules of the Legislature. Kindly distribute a copy to Presiding Officer Richard Nicoletto along with our request that this item be placed on the next available legislative agenda.

Kindly provide a time stamped hard copy acknowledgement of your receipt.

Thank you.

2022 AUG - 9 P 4: 06
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NASSAU COUNTY
CLERK OF THE LEGISLATURE

Introduced by: Legislator Carrié Solages and Legislator Debra Mulé
Co-sponsored by: Minority Leader Kevan Abrahams, Legislator Delia DeRiggi-Whitton,
Legislator Siela Bynoe, Legislator Arnold Drucker, and Legislator Joshua Lafazan

PROPOSED LOCAL LAW NO. – 2022

A LOCAL LAW TO AMEND SECTION 6-2.2 OF TITLE A OF CHAPTER VI OF CHAPTER
272 OF THE NASSAU COUNTY ADMINISTRATIVE CODE, IN RELATION INCREASING
THE MAXIMUM INCOME ELIGIBILITY LEVEL FOR THE REAL PROPERTY
TAXATION EXEMPTION FOR CERTAIN PERSONS WITH LIMITED INCOME,
PURSUANT TO SECTION 467 OF THE REAL PROPERTY TAX LAW.

APPROVED AS TO FORM

Alex Li

Minority Counsel

RECEIVED
NASSAU COUNTY
CLERK OF THE LEGISLATURE
2022 AUG - 9 P 4: 06

WHEREAS, the exemption income limitations provided for in Section 6-2.2 of the
Administrative Code and Section 467 of the Real Property Tax Law, also known as the Senior
Citizens Property Tax Exemption, have long been outdated considering the rapidly changing real
estate market in Nassau County; and

WHEREAS, the New York State Legislature passed and the Governor signed into law
legislation permitting municipalities to increase the maximum income eligibility levels in the
2022 state legislative session; and

WHEREAS, this Legislature has an opportunity to provide tax relief to the County's senior citizens by adopting local legislation to increase the maximum income eligibility for the Senior Citizens Property Tax Exemption; and

WHEREAS, this local legislation should be passed immediately to avoid any delays in notifying our senior citizens about the changes in eligibility and allowing the Nassau County Department of Assessment to prepare updated applications and informational material to help our seniors apply for the exemption; and

WHEREAS, the Nassau County Legislature deems it necessary to increase the maximum income eligibility level for the Senior Citizens Property Tax Exemption to help our seniors stay in Nassau County; now, therefore

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

Section 1. Sections 6-2.2 of Title A of Chapter VI of Chapter 272 of the Nassau County Administrative Code, is amended as follows:

§ 6-2.2 Real property taxation exemption for certain persons with limited income.

- a) Real property in the County owned by one or more persons, each of whom is sixty-five years of age or over, or real property owned by husband and wife or by siblings, one of which is sixty-five years or over shall be exempt from taxation by the County to the extent set forth in the following Schedule A:

SCHEDULE A

<u>ANNUAL INCOME</u>	<u>PERCENTAGE ASSESSED VALUATION EXEMPTION FROM TAXATION</u>
<u>Up to and including \$50,000</u>	<u>50%</u>
<u>More than \$50,000 but less than \$51,000</u>	<u>45%</u>
<u>At least \$51,000 but less than \$52,000</u>	<u>40%</u>
<u>At least \$52,000 but less than \$53,000</u>	<u>35%</u>

<u>At least \$53,000 but less than \$53,900</u>	<u>30%</u>
<u>At least \$53,900 but less than \$54,800</u>	<u>25%</u>
<u>At least \$54,800 but less than \$55,700</u>	<u>20%</u>
<u>At least \$55,700 but less than \$56,600</u>	<u>15%</u>
<u>At least \$56,600 but less than \$57,500</u>	<u>10%</u>
<u>At least \$57,500 but less than \$58,400</u>	<u>5%</u>

<u>ANNUAL INCOME</u>	<u>PERCENTAGE ASSESSED VALUATION EXEMPTION FROM TAXATION</u>
Up to and including \$26,000	50 per centum
More than \$26,000 but less than \$27,000	45 per centum
At least \$27,000 but less than \$28,000	40 per centum
At least \$28,000 but less than \$29,000	35 per centum
At least \$29,000 but less than \$29,900	30 per centum
At least \$29,900 but less than \$30,800	25 per centum
At least \$30,800 but less than \$31,700	20 per centum
At least \$31,700 but less than \$32,600	15 per centum
At least \$32,600 but less than \$33,500	10 per centum
At least \$33,500 but less than \$34,400	5 per centum]

Schedule A shall apply to the assessment roll[s] for the 2023-2024 [2007-08] real property tax year.]; and for application to assessment rolls for the 2008-09 real property tax year, each income amount in Schedule A shall increase by \$1,000, and such amounts shall continue to increase yearly by an additional \$1000 for the 2009-10 and 2010-11 real property tax years.]

b) For the purposes of this section, sibling shall mean a brother or a sister, whether related through half blood, whole blood or adoption.

b)¹² No exemption shall be granted:

(1) unless annual application is made therefore in accordance with the provisions of subdivision (c) of this section;

(2) if the income of the owner or the combined income of the owners of the property:

exceeds the sum of thirty-four thousand three hundred ninety-nine dollars and ninety-nine cents for the income tax year ending December 31, 2005; exceeds the sum of thirty-five thousand three hundred ninety-nine dollars and ninety-nine cents for the income tax year ending December 31, 2006; exceeds the sum of thirty-six thousand three hundred ninety-nine dollars and ninety-nine cents for the income tax year ending December 31, 2007; [and] exceeds the sum of thirty-seven thousand three hundred ninety-nine dollars and ninety-nine cents for the income tax year ending December 31, 2008; and exceeds the sum of fifty-eight thousand three hundred ninety-nine dollars and ninety-nine cents for the income tax year ending December 31, 2021. Income tax year shall mean the twelve month period for which the owner or owners filed a personal federal income tax return, or if no such return is filed, the calendar year. Where title is vested in either the husband or the wife, their combined income may not exceed such sum except where the husband or wife, or ex-husband or ex-wife is absent from the property as provided in section 467(3)(d) (ii) of the Real Property Tax law of New York State, then only the income of the spouse or ex-spouse residing on the property shall be considered and may not exceed such sum. Such income shall include social security and retirement benefits, interest, dividends, total

gain from the sale or exchange of a capital asset which may be offset by a loss from sale or exchange of a capital asset in the same income tax year, net rental income, salary or earnings, and net income from self-employment, but shall not include a return of capital, gifts, inheritances, payments made to individuals because of their status as victims of Nazi persecution as defined in P.L. 103-286, monies earned through employment in the federal foster grandparent program and any such income shall be offset by all medical and prescription drug expenses actually paid which were not reimbursed or paid for by insurance or veterans disability compensation, as defined in Title 38 of the United States Code. In computing net rental income and net income from self-employment no depreciation deduction shall be allowed for the exhaustion, wear and tear of real or personal property held for the production of income.

- (3) unless the title of the property shall have been vested in the owner or one of the owners of the property for at least twenty-four consecutive months prior to the date of making application for exemption, provided however, that in the event of the death of either a husband or wife in whose name title of the property shall have been vested at the time of death and then becomes vested solely in the survivor by virtue of devise by or descent from the deceased husband or wife, the time of ownership of the property by the deceased husband or wife shall be deemed also a time of ownership by the survivor and such ownership shall be deemed continuous for the purposes of computing such period of twenty-four consecutive months provided further, that in the event of a transfer by either a husband or wife to the other spouse of all or part of the title to the property the time of ownership of the property by the transferor spouse shall be deemed also a time of ownership by the transferee spouse and such

ownership shall be deemed continuous for the purposes of computing such period of twenty-four consecutive months and provided further that where property of the owner or owners has been acquired to replace property formerly owned by such owner or owners and taken by eminent domain or other involuntary proceeding, except a tax sale, and further provided that where a residence is sold and replaced with another within one year and is in the same assessment unit, the period of ownership of the former property shall be combined with the period of ownership of the property for which application is made for exemption and such periods of ownership shall be deemed to be consecutive for purposes of this section;

(4) unless the property is used exclusively for residential purposes;

(5) unless the real property is the legal residence of and is occupied in whole or in part by the owner or by all of the owners of the property.

(c)

(1) A verified application for the annual exemption shall be made by the owner, or all of the owners, of the property on forms prescribed by the State Board of Equalization and Assessment to be furnished by the Board of Assessors office. Any person otherwise qualifying under this section shall not be denied the exemption if he becomes sixty-five years of age after the appropriate tax status date and before December thirty-first of the same year.

(2) The owner, or all of the owners, shall file any supporting documents the Board of Assessors deems necessary.

(3) The application and the supporting documents shall be filed in the Board of Assessors office on or before December thirty-first in each year.

(4) The Board of Assessors office shall accept applications and supporting documents only from September first to and including December thirty-first. Income included with the application shall be based upon the preceding calendar year's income and said exemption if applicable will apply to the immediate ensuing assessment roll.

(d) The Board of Assessors shall not amend the assessment rolls to reflect any exemptions authorized by section four hundred sixty-seven of the Real Property Tax Law until a certified copy of the local law, ordinance or resolution providing for such exemption is filed with the Board of Assessors. Applications and supporting documents for exemptions from town or school district taxes shall be filed with the Board of Assessors together with supporting documents in the same manner and within the time specified by subdivision (c).

(e) At least sixty days prior to the first of May in each year, the Board of Assessors shall mail to each person who was granted exemption pursuant to this section on the latest completed assessment roll an application form and a notice that such application must be filed on or before such first day of May and be approved in order for the exemption to be granted. Failure to mail any such application form and notice or the failure of such person to receive the same shall not prevent the levy, collection and enforcement of the payment of the taxes on property owned by such person.

(f) Notwithstanding subdivision e hereof, for the year nineteen hundred eighty-two, the following procedures shall be applicable:

1. The Board of Assessors shall within five days after the effective date of this local law prepare forms for an exemption pursuant to this section. Such forms shall be mailed to each person who is granted an exemption pursuant to this section on the latest completed assessment roll and which exemption was not renewed for the tax year nineteen hundred eighty-two - eighty-three;
2. Applicants may file for such exemption on such forms until the final completion of the assessment roll as provided in section 6-13.0 of the Nassau County Administrative Code;
3. Applicants who file such form on or before such final completion of the assessment roll shall be granted the exemption pursuant to this section;
4. Upon the effective date of this local law the Board of Supervisors of the County of Nassau shall notify the Nassau County Department of Senior Citizen Affairs of its action; and
5. The Nassau County Department of Senior Citizen Affairs shall cause notice of the adoption of this local law to be disseminated by news media and other means to senior citizens in the County of Nassau.

(g) Notwithstanding any provision of law to the contrary, where a renewal application for the exemption authorized by New York State Real Property Tax Law §467 has not been filed on or before the taxable status date, and the owner believes that good cause existed for the failure to file the renewal application by that date, the owner may, no later than the last day for paying taxes without incurring interest or penalty, submit a written request to the assessor asking him or her to extend the filing deadline and grant the exemption. Such request shall contain an explanation of why the deadline was missed, and shall be accompanied by a renewal application, reflecting the facts and circumstances as they existed on the taxable status date. The assessor may extend the filing deadline and grant the exemption if he or she is satisfied that (i) good cause existed for the failure to file the renewal application by the taxable status date, and that (ii) the applicant is otherwise entitled to the exemption. The assessor shall mail notice of his or her determination to the owner. If the determination states that the assessor has granted the exemption, he or she shall thereupon be authorized and directed to correct the assessment roll accordingly, or, if another person has custody or control of the assessment roll, to direct that person to make the appropriate corrections. If the correction is not made before taxes are levied, the failure to take the exemption into account in the computation of the tax shall be deemed a "clerical error" for purposes of title three of article five of the New York State Real Property Tax Law and shall be corrected accordingly.

§2 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.

§3 It is hereby determined, pursuant to the provisions of the State Environmental Quality Review Act (SEQRA), 8 N.Y.E.C.L. Section 0101 et seq. and its implementing regulations, Part 617 of Title 6 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)(26) and (33) 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.

§4 This law shall take effect immediately.

Introduced by: Legislator Carrié Solages and Legislator Debra Mulé
Co-sponsored by: Minority Leader Kevan Abrahams, Legislator Delia DeRiggi-Whitton,
Legislator Siela Bynoe, Legislator Arnold Drucker, and Legislator Joshua Lafazan

PROPOSED LOCAL LAW NO. – 2022

A LOCAL LAW TO AMEND SECTION 6-2.2 OF TITLE A OF CHAPTER VI OF CHAPTER
272 OF THE NASSAU COUNTY ADMINISTRATIVE CODE, IN RELATION INCREASING
THE MAXIMUM INCOME ELIGIBILITY LEVEL FOR THE REAL PROPERTY
TAXATION EXEMPTION FOR CERTAIN PERSONS WITH LIMITED INCOME,
PURSUANT TO SECTION 467 OF THE REAL PROPERTY TAX LAW.

APPROVED AS TO FORM



Minority Counsel

WHEREAS, the exemption income limitations provided for in Section 6-2.2 of the
Administrative Code and Section 467 of the Real Property Tax Law, also known as the Senior
Citizens Property Tax Exemption, have long been outdated considering the rapidly changing real
estate market in Nassau County; and

WHEREAS, the New York State Legislature passed and the Governor signed into law
legislation permitting municipalities to increase the maximum income eligibility levels in the
2022 state legislative session; and

WHEREAS, this Legislature has an opportunity to provide tax relief to the County's senior citizens by adopting local legislation to increase the maximum income eligibility for the Senior Citizens Property Tax Exemption; and

WHEREAS, this local legislation should be passed immediately to avoid any delays in notifying our senior citizens about the changes in eligibility and allowing the Nassau County Department of Assessment to prepare updated applications and informational material to help our seniors apply for the exemption; and

WHEREAS, the Nassau County Legislature deems it necessary to increase the maximum income eligibility level for the Senior Citizens Property Tax Exemption to help our seniors stay in Nassau County; now, therefore

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

Section 1. Sections 6-2.2 of Title A of Chapter VI of Chapter 272 of the Nassau County Administrative Code, is amended as follows:

§ 6-2.2 Real property taxation exemption for certain persons with limited income.

- c) Real property in the County owned by one or more persons, each of whom is sixty-five years of age or over, or real property owned by husband and wife or by siblings, one of which is sixty-five years or over shall be exempt from taxation by the County to the extent set forth in the following Schedule A:

SCHEDULE A

ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION EXEMPTION FROM TAXATION
Up to and including \$50,000	50%
More than \$50,000 but less than \$51,000	45%
At least \$51,000 but less than \$52,000	40%
At least \$52,000 but less than \$53,000	35%

At least \$53,000 but less than \$53,900	30%
At least \$53,900 but less than \$54,800	25%
At least \$54,800 but less than \$55,700	20%
At least \$55,700 but less than \$56,600	15%
At least \$56,600 but less than \$57,500	10%
At least \$57,500 but less than \$58,400	5%

Schedule A shall apply to the assessment roll for the 2023-2024 real property tax year.

d) For the purposes of this section, sibling shall mean a brother or a sister, whether related through half blood, whole blood or adoption.

b)¹² No exemption shall be granted:

(1) unless annual application is made therefore in accordance with the provisions of subdivision (c) of this section;

(2) if the income of the owner or the combined income of the owners of the property:

exceeds the sum of thirty-four thousand three hundred ninety-nine dollars and ninety-nine cents for the income tax year ending December 31, 2005; exceeds the sum of thirty-five thousand three hundred ninety-nine dollars and ninety-nine cents for the income tax year ending December 31, 2006; exceeds the sum of thirty-six thousand three hundred ninety-nine dollars and ninety-nine cents for the income tax year ending December 31, 2007; exceeds the sum of thirty-seven thousand three hundred ninety-nine dollars and ninety-nine cents for the income tax year ending December 31, 2008; and exceeds the sum of fifty-eight thousand three hundred ninety-nine

dollars and ninety-nine cents for the income tax year ending December 31, 2021.

Income tax year shall mean the twelve month period for which the owner or owners filed a personal federal income tax return, or if no such return is filed, the calendar year. Where title is vested in either the husband or the wife, their combined income may not exceed such sum except where the husband or wife, or ex-husband or ex-wife is absent from the property as provided in section 467(3)(d) (ii) of the Real Property Tax law of New York State, then only the income of the spouse or ex-spouse residing on the property shall be considered and may not exceed such sum. Such income shall include social security and retirement benefits, interest, dividends, total gain from the sale or exchange of a capital asset which may be offset by a loss from sale or exchange of a capital asset in the same income tax year, net rental income, salary or earnings, and net income from self-employment, but shall not include a return of capital, gifts, inheritances, payments made to individuals because of their status as victims of Nazi persecution as defined in P.L. 103-286, monies earned through employment in the federal foster grandparent program and any such income shall be offset by all medical and prescription drug expenses actually paid which were not reimbursed or paid for by insurance or veterans disability compensation, as defined in Title 38 of the United States Code. In computing net rental income and net income from self-employment no depreciation deduction shall be allowed for the exhaustion, wear and tear of real or personal property held for the production of income.

- (3) unless the title of the property shall have been vested in the owner or one of the owners of the property for at least twenty-four consecutive months prior to the date of making application for exemption, provided however, that in the event of the death of

either a husband or wife in whose name title of the property shall have been vested at the time of death and then becomes vested solely in the survivor by virtue of devise by or descent from the deceased husband or wife, the time of ownership of the property by the deceased husband or wife shall be deemed also a time of ownership by the survivor and such ownership shall be deemed continuous for the purposes of computing such period of twenty-four consecutive months provided further, that in the event of a transfer by either a husband or wife to the other spouse of all or part of the title to the property the time of ownership of the property by the transferor spouse shall be deemed also a time of ownership by the transferee spouse and such ownership shall be deemed continuous for the purposes of computing such period of twenty-four consecutive months and provided further that where property of the owner or owners has been acquired to replace property formerly owned by such owner or owners and taken by eminent domain or other involuntary proceeding, except a tax sale, and further provided that where a residence is sold and replaced with another within one year and is in the same assessment unit, the period of ownership of the former property shall be combined with the period of ownership of the property for which application is made for exemption and such periods of ownership shall be deemed to be consecutive for purposes of this section;

(4) unless the property is used exclusively for residential purposes;

(5) unless the real property is the legal residence of and is occupied in whole or in part by the owner or by all of the owners of the property.

(c)

- (1) A verified application for the annual exemption shall be made by the owner, or all of the owners, of the property on forms prescribed by the State Board of Equalization and Assessment to be furnished by the Board of Assessors office. Any person otherwise qualifying under this section shall not be denied the exemption if he becomes sixty-five years of age after the appropriate tax status date and before December thirty-first of the same year.
 - (2) The owner, or all of the owners, shall file any supporting documents the Board of Assessors deems necessary.
 - (3) The application and the supporting documents shall be filed in the Board of Assessors office on or before December thirty-first in each year.
 - (4) The Board of Assessors office shall accept applications and supporting documents only from September first to and including December thirty-first. Income included with the application shall be based upon the preceding calendar year's income and said exemption if applicable will apply to the immediate ensuing assessment roll.
- (d) The Board of Assessors shall not amend the assessment rolls to reflect any exemptions authorized by section four hundred sixty-seven of the Real Property Tax Law until a certified copy of the local law, ordinance or resolution providing for such exemption is filed with the Board of Assessors. Applications and supporting documents for exemptions from town or school district taxes shall be filed with the Board of Assessors together with supporting documents in the same manner and within the time specified by subdivision (c).

(e) At least sixty days prior to the first of May in each year, the Board of Assessors shall mail to each person who was granted exemption pursuant to this section on the latest completed assessment roll an application form and a notice that such application must be filed on or before such first day of May and be approved in order for the exemption to be granted. Failure to mail any such application form and notice or the failure of such person to receive the same shall not prevent the levy, collection and enforcement of the payment of the taxes on property owned by such person.

(f) Notwithstanding subdivision e hereof, for the year nineteen hundred eighty-two, the following procedures shall be applicable:

1. The Board of Assessors shall within five days after the effective date of this local law prepare forms for an exemption pursuant to this section. Such forms shall be mailed to each person who is granted an exemption pursuant to this section on the latest completed assessment roll and which exemption was not renewed for the tax year nineteen hundred eighty-two - eighty-three;
2. Applicants may file for such exemption on such forms until the final completion of the assessment roll as provided in section 6-13.0 of the Nassau County Administrative Code;
3. Applicants who file such form on or before such final completion of the assessment roll shall be granted the exemption pursuant to this section;

4. Upon the effective date of this local law the Board of Supervisors of the County of Nassau shall notify the Nassau County Department of Senior Citizen Affairs of its action; and

5. The Nassau County Department of Senior Citizen Affairs shall cause notice of the adoption of this local law to be disseminated by news media and other means to senior citizens in the County of Nassau.

(g) Notwithstanding any provision of law to the contrary, where a renewal application for the exemption authorized by New York State Real Property Tax Law §467 has not been filed on or before the taxable status date, and the owner believes that good cause existed for the failure to file the renewal application by that date, the owner may, no later than the last day for paying taxes without incurring interest or penalty, submit a written request to the assessor asking him or her to extend the filing deadline and grant the exemption. Such request shall contain an explanation of why the deadline was missed, and shall be accompanied by a renewal application, reflecting the facts and circumstances as they existed on the taxable status date. The assessor may extend the filing deadline and grant the exemption if he or she is satisfied that (i) good cause existed for the failure to file the renewal application by the taxable status date, and that (ii) the applicant is otherwise entitled to the exemption. The assessor shall mail notice of his or her determination to the owner. If the determination states that the assessor has granted the exemption, he or she shall thereupon be authorized and directed to correct the assessment roll accordingly, or, if another person has custody or control of the assessment roll, to direct that person to make the appropriate corrections. If the correction is not made before taxes are levied, the failure to take the exemption into account in the computation of the

tax shall be deemed a “clerical error” for purposes of title three of article five of the New York State Real Property Tax Law and shall be corrected accordingly.

§2 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.

§3 It is hereby determined, pursuant to the provisions of the State Environmental Quality Review Act (SEQRA), 8 N.Y.E.C.L. Section 0101 et seq. and its implementing regulations, Part 617 of Title 6 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)(26) and (33) 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.

§4 This law shall take effect immediately.