



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

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**TITLE:**

A Local Law to amend the Nassau County Administrative Code in relation to the verification of section, block, and lot information in instruments presented for recording.

**SUMMARY OF LEGISLATION:**

As per the proposed legislation, every instrument presented for recording must have verified section, block, and lot information. Under the current amendment, the Assessor shall be entitled to a fee of \$75 for the verification of the section, block and lot information contained in any instrument presented for recording. The current fee is \$50.00

According to the Assessor, this proposal is intended to recoup the Assessor verification costs from individuals presenting an instrument. Currently, when an instrument is recorded the County Clerk verifies the section, block and lot without the assistance of a tax map. Once fully implemented, the County Clerk will not record an instrument without an Assessor's Office certified copy of the tax map.

The staff summary indicates that the fee increase is to regionalize the County's fee structure. In Suffolk County all instruments presented for recording are required to have a certified copy of the tax map in which the meets and bounds are verified. The Suffolk County's \$60 fee is collected in the County Clerk's Office since the tax maps are stored in the Clerk's Office.

**EFFECTIVE DATE:**

This local law would take effect immediately.

**ECONOMIC IMPACT:**

The proposed law is not expected to have a significant economic impact on the local economy. When an individual contemplates taking out a new mortgage to make a purchase or refinance an existing mortgage, he or she will spend thousands in fees to complete the transaction. Having to spend an additional \$75 is not expected to alter an individual's decision.

**FISCAL IMPACT:**

The Assessment Department anticipates an additional \$2.5 million in revenue from the \$25.00 fee increase. The Adopted 2014 budget and multi-year plan included \$1.6 million annually from the current \$50 fee structure, it has not been implemented to date. In addition, the Department does not anticipate

collecting any fees until December of 2014. As a result, the \$1.6 million included in the 2014 Adopted Budget will not materialize. If implemented the revenue will impact FY 2015 and beyond.

The County Clerk's 2012 Annual Report shows that the County processed 21,320 deeds and 131,634 mortgages in that year. Had the initial \$50.00 fee been implemented, it would have generated approximately \$7.6 million. Based on the 2012 volume the increase from \$50.00 to \$75.00 would have generated an additional \$3.8 million. Combined, the full implementation would have generated \$11.5 million (\$7.6 million plus \$3.8 million) based on 2012 activity. As the County has experienced over the last several years, deed and mortgage activity is economically sensitive. The collection of revenue is dependent upon the implementation and collection by the Assessment Department.

When the original \$50 fee was approved in 2012, the Assessment Department anticipated that it would need to hire three new positions to carry out the functions of the Local Law. The Assessor estimated that a Tax Mapper I, Tax Mapper II and a Tax Mapper III would be required; the annual full year salary and fringe costs for the three positions was estimated to be approximately \$171,321.

A review of the Department's staffing reveals that it increased by one Tax Mapper I position since 2012. If this position is used for the purpose of this Local Law, the Department would only need to add two positions at an estimated \$105,000 annual cost.

**PREPARED BY:**

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