

# STATE OF NEW YORK

---

5182

2021-2022 Regular Sessions

## IN ASSEMBLY

February 11, 2021

---

Introduced by M. of A. MONTESANO -- Multi-Sponsored by -- M. of A.  
DeSTEFANO -- read once and referred to the Committee on Ways and Means

AN ACT in relation to a study to document the fiscal implications of  
repealing section 2 of chapter 851 of the laws of 1948

The People of the State of New York, represented in Senate and Assem-  
bly, do enact as follows:

1 Section 1. Legislative intent. The legislature recognizes the need to  
2 examine Nassau County's real property tax assessment process in accord-  
3 ance with current law. Annually, Nassau County handles the assessment  
4 process and are therefore liable for grievances. This has led to the  
5 County owing a significant amount of funding from those grievances. This  
6 is commonly referred to as the County Guaranty and was originally  
7 authorized by the state in a time when rising property values and taxes  
8 were not an issue. This bill is designed to call on the department of  
9 taxation and finance to study the current real property tax system in  
10 Nassau County. The intent would be to determine whether or not giving  
11 the assessing authority and grievance responsibility to local taxing  
12 jurisdictions within the County is more feasible.

13 § 2. The New York state department of taxation and finance is hereby  
14 authorized and directed to conduct a comprehensive study documenting the  
15 fiscal implications of shifting assessment responsibilities from Nassau  
16 County, as authorized by chapter 879 of the laws of 1936 and repealing  
17 section 2 of chapter 851 of the laws of 1948. Such fiscal implications  
18 shall include, but not be limited to, the direct financial impact such  
19 shift and repeal will have on towns in such county. The results of the  
20 study shall be published no later than one year following the effective  
21 date of this act. A copy of the results of such study shall be submitted  
22 to the governor, the temporary president of the senate, and the speaker  
23 of the assembly.

24 § 3. This act shall take effect immediately.

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

LBD08631-01-1