STATE OF NEW YORK

11216

IN ASSEMBLY

June 15, 2018

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Lavine) -- read once and referred to the Committee on Ways and Means

AN ACT to amend the Nassau county administrative code, in relation to the administration of real property tax refunds, cancellations and credits in Nassau county on class four real property

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

Section 1. Section 6-41.0 of chapter 272 of the laws of 1939, constituting the Nassau county administrative code is renumbered 6-42.1 and a new subdivision g is added to read as follows:

g. This section shall apply only to real property taxes and other amounts levied on the 2016-2017 and 2017-2018 tax rolls, and the charges collected in connection with such tax rolls shall be accounted for separately from amounts collected on subsequent tax rolls.

§ 2. Chapter 272 of the laws of 1939, constituting the Nassau county administrative code is amended by adding a new section 6-42.2 to read as follows:

§ 6-42.2 Disputed assessment fund. Notwithstanding the provisions of section eighteen hundred three-b of the real property tax law or any other law to the contrary except as expressly provided herein:

a. The county of Nassau shall levy charges annually on class four real property as defined in section eighteen hundred two of the real property tax law to fund the payment of refunds, cancellations and credits of property taxes and other levies on properties within such class in the ensuing fiscal year in the manner provided in this section.

b. Such charges shall be calculated, levied, collected and administered in the same manner as Nassau county real property taxes, except as otherwise provided in this section.

c. The amount of such levy shall be not more than ten percent of class four levies on the county tax roll for county, town, special district and school district property taxes and other levies.

d. Such levies shall appear as a separate item on the annual county tax bill submitted to property owners by each receiver of taxes. The amounts from such levies shall be placed in a separate fund hereby

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

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established as the disputed assessment fund which shall be maintained and administered by the Nassau county treasurer; provided, however, that nothing herein shall prevent the county from paying into the disputed assessment fund monies from other funds or sources for the purposes specified in this section. The monies collected in such fund shall be used solely for the purposes specified in this section and shall not be deemed county revenues.

e. Refunds, cancellations and credits of real property taxes and other levies on class four real property resulting from a settlement or final order from a court of competent jurisdiction or a determination or stipulation by the assessment review commission shall be paid from the disputed assessment fund; provided, however, monies paid from such fund shall not be deemed county expenditures. Nothing herein shall prevent the county from funding the costs of any refunds, cancellations and credits of real property taxes and other levies from other funds or sources.

f. The provisions of this section shall not affect the application of title three of article five of the real property tax law or any other provision of law except as expressly provided in this section.

g. This section shall not apply to real property taxes and other amounts levied on the 2016-2017 and 2017-2018 tax rolls, and the charges collected in connection with such tax rolls shall be accounted for separately from amounts collected on subsequent tax rolls.

§ 3. Severability. If any provision of this act or if any application thereof to any person or circumstances is held invalid, the remainder of this act and the application of the provision to other persons and circumstances shall not be affected thereby.

§ 4. This act shall take effect immediately.