

**EXECUTIVE ORDER NO. 3-2018**

**RELATING TO LEVEL OF ASSESSMENT**

LAURA CURRAN, County Executive of the County of Nassau, pursuant to powers vested in me by the Nassau County Charter, the Nassau County Administrative Code and the laws of the State of New York, to ensure the continuing statutory protection of taxpayers from unreasonable increases in assessed valuations, hereby exercises that authority and declares as follows:

WHEREAS, the prior administration ordered an assessment freeze beginning in 2011 that has resulted in property market valuations maintained by the Department of Assessment that in many cases are grossly understated, and

WHEREAS, the assessment freeze has created significant inequities and unfairly shifted tax burdens to taxpayers not taking advantage of the grievance system previously established for challenging assessments; and

WHEREAS, these distorted market valuations have also been a major contributor to the County's liability for property tax refunds by weakening the County's defense to claims of unequal assessment, and

WHEREAS, it is necessary for the County to complete its ongoing systematic review reassessment to end the freeze by producing updated and current market values on the next tentative roll in January 2019 to address these problems, and

WHEREAS, it is equally necessary to ensure that such reassessment does not in any way negatively impact the statutory protections from unreasonable assessment increases provided to taxpayers, and

WHEREAS, Section 1805 of the Real Property Tax Law provides that the County Assessor may not increase a class one (residential) assessment in any one year by more than six percent and by more than twenty percent in any five-year period, and

WHEREAS, Section 1805 further provides protections for other properties such that any assessment increases must be phased in over a 5-year period, and

WHEREAS, Section 305 of the Real Property Tax Law, in conjunction with Article 18 thereof, the requires the County to maintain a uniform level of assessment in each property class, and

WHEREAS, the current levels of assessment are .25% for class one and 1% for classes two, three and four; and

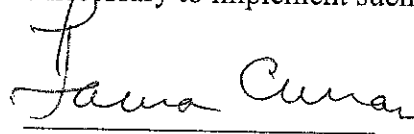
WHEREAS, it is the policy of the County in connection with the reassessment to maintain the current uniform levels of assessment in each property class to continue the taxpayer protections contained in Section 1805; *now, therefore,*

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IT IS HEREBY ORDERED that the County Assessor (or Acting County Assessor, as the case may be) shall in connection with the reassessment implement the County's policy of maintaining the current uniform levels of assessment (.25% for class one and 1% for classes two, three and four) on the tentative roll to be published in January 2019, so as to continue taxpayer protections contained in Section 1805 of the Real Property Tax Law, and

IT IS HEREBY FURTHER ORDERED, that all departments and agencies of Nassau County are hereby directed to take whatever steps are necessary to implement such policy.

Dated: March 26, 2018

A handwritten signature in cursive script, reading "Laura Curran", written in dark ink. The signature is positioned above a horizontal line.

LAURA CURRAN  
COUNTY EXECUTIVE  
COUNTY OF NASSAU