

**RESOLUTION NO. 648 -2020, ADOPTING LOCAL LAW NO. 36-2020, A LOCAL LAW PROVIDING TAXPAYERS WITH TRANSPARENCY IN THE USE OF TAX DOLLARS TO SUPPORT SUFFOLK COUNTY COMMUNITY COLLEGE**

**WHEREAS**, there was duly presented and introduced to this County Legislature at a meeting held on June 23, 2020, a proposed local law entitled, "**A LOCAL LAW PROVIDING TAXPAYERS WITH TRANSPARENCY IN THE USE OF TAX DOLLARS TO SUPPORT SUFFOLK COUNTY COMMUNITY COLLEGE**"; now, therefore be it

**RESOLVED**, that said local law be enacted in form as follows:

**LOCAL LAW NO. 36-2020, SUFFOLK COUNTY, NEW YORK**

**A LOCAL LAW PROVIDING TAXPAYERS WITH TRANSPARENCY IN THE USE OF TAX DOLLARS TO SUPPORT SUFFOLK COUNTY COMMUNITY COLLEGE**

**BE IT ENACTED BY THE COUNTY LEGISLATURE OF THE COUNTY OF SUFFOLK**, as follows:

**Section 1. Legislative Intent.**

This Legislature hereby finds and determines that Suffolk County is the local sponsor for Suffolk County Community College.

This Legislature also finds and determines that New York State Education Law § 6304 requires that the local sponsor provide one-third of operating funds, or so much as may be necessary, to their community college. This funding may be provided either using general revenues or funds derived from special tax levies.

This Legislature further finds and determines that the County has until now included the costs associated with supporting Suffolk County Community College in the County General Fund line of real property taxes.

This Legislature finds that the costs associated with operating Suffolk County Community College should be listed on a separate line of real property tax bills so that residents can clearly and easily determine how much of their tax dollars go to fund this institution and the tremendous work they do educating our community.

Therefore, the purpose of this law is to amend Chapter 232 of the SUFFOLK COUNTY CODE increase transparency by placing the portion of real property tax revenues collected to support Suffolk County Community College on a separate line of the tax bill from the County General Fund.

**Section 2. Amendments.**

Chapter 232 of the SUFFOLK COUNTY CODE is hereby amended as follows:

Chapter 232. Tax Notices and Billing.

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Article V. Suffolk County Community College Tax.

§ 232-14. Notification of amount of tax required.

The real property tax bills prepared by the Receiver of Taxes of the ten (10) Towns of Suffolk County shall set forth as a separate item on the tax bill, apart for all other County taxes, the proportionate aggregate amount of tax due for all County funds which is attributable to Suffolk County Community College. The tax should be next to the heading entitled: Suffolk County Community College Tax.

§ 232-15. Explanation of tax.

The tax bill shall contain the following explanation of the Suffolk County Community College Tax:

“New York State Education Law § 6304 obligates counties with community colleges to provide a minimum of 1/3 of the college’s operating funds. This line represents the portion of taxes collected in association with this obligation.”

§ 232-16. Penalties for offenses.

- A. In the event that any Receiver of Taxes of the ten (10) Towns of Suffolk County willfully violates the provisions of this law by knowingly refusing to provide these separate tax bill lines, then the Town in which such Receiver of Taxes is so employed shall be ineligible for receipt of any form of financial aid or assistance from the County of Suffolk, (including Sewer Tax Stabilization monies authorized by Local Law No. 35-1999, “A Charter Law Adopting Common Sense Tax Stabilization Plan for Sewers, Environmental Protection, and County Taxpayers”), any program of County assistance or compensation for the printing of such tax bills, and transfers of real property or personal property to a Town within the County of Suffolk, for as long as such Town is out of compliance with this law. Funding for the printing of real property tax bills shall not be paid unless the County Department of Law has first approved the actual formatting of tax bills by the pertinent Town taxing jurisdiction as being in compliance with this law and only if the Legislative Office of Budget Review, in consultation with the Legislature’s Counsel, certifies that tax bills are printed, and/or mailed by the Receivers of Taxes in a format that is in compliance with this law and any subsequent amendments.
  
- B. In the event that the Legislative Office of Budget Review, in consultation with the Legislature’s Counsel, certifies that tax bills are printed, and/or mailed by any of the Receivers of Taxes of the ten (10) Towns of Suffolk County in a format that

does not comply with this law and any subsequent amendments, then the County Department of Audit and Control is hereby authorized, empowered, and directed, under Sections 5-2(I) and 15-2(G) of the SUFFOLK COUNTY CHARTER, to decline to process for payment or actually pay any form of County financial assistance or County compensation that is 100 per cent County-funded (including Sewer Tax Stabilization monies authorized by Local Law No. 35-1999, "A Charter Law Adopting Common Sense Tax Stabilization Plan for Sewers, Environmental Protection, and County Taxpayers") to a Town within the County of Suffolk including, but not limited to, payments under Section 4-6(J) of the SUFFOLK COUNTY CHARTER.

**Section 3. Applicability.**

This law shall apply to all tax bills prepared on or after the effective date of this law.

**Section 4. 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.

**Section 5. SEQRA Determination.**

This Legislature, being the State Environmental Quality Review Act (SEQRA) lead agency, hereby finds and determines that this law constitutes a Type II action pursuant to Section 617.5(c)(26) and (33) of Title 6 of the NEW YORK CODE OF RULES AND REGULATIONS (6 NYCRR) and within the meaning of Section 8-0109(2) of the NEW YORK ENVIRONMENTAL CONSERVATION LAW in that the action constitutes routine or continuing administration and management not including new programs or major reordering of priorities that may affect the environment. The Suffolk County Council on Environmental Quality (CEQ) is hereby directed to circulate any appropriate SEQRA notices of determination of non-applicability or non-significance in accordance with this law.

**Section 6. Effective Date.**

This law shall take effect immediately upon its filing in the Office of the Secretary of State.

[ ] Brackets denote deletion of existing language  
\_\_\_ Underlining denotes addition of new language

DATED: September 9, 2020

APPROVED BY:

/s/ Lisa Black  
Chief Deputy County Executive of Suffolk County

Date: September 21, 2020

After a public hearing duly held on September 21, 2020  
Filed with the Secretary of State on September 23, 2020