



Lee Kyriacou
Executive Director

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October 29, 2007

Harvey B. Levinson
Chairman, Board of Assessors
Nassau County Department of Assessment
240 Old Country Road
Mineola, New York 11501

Dear Mr. Levinson:

In your letter of October 2, you asked our opinion on a proposed Nassau County law that would impose a five-year freeze on residential real property assessments. All in all, the proposed local law seems highly imprudent if not illegal.

To begin with, every assessor is under an existing statutory requirement to prepare each year an assessment roll that is at a uniform percentage of current value (Real Property Tax Law, §305[2]), and to sign an oath attesting that he or she has done so (§505). This proposed local law appears to be an attempt to prevent you from performing your statutory duties.

Further, as a matter of public policy, any legislation that imposes blanket restrictions on assessments is almost always unsound. Such restrictions should only be used to pursue clearly defined and limited policy goals, and should be implemented only after careful analysis of the impact of the restrictions.

In addition, we would question whether the State has preempted the subject of assessment restrictions in special assessing units such as Nassau County. We would also suggest that the local law may be contrary to the spirit, if not the letter, of the order of Justice Winslow in Coleman v. Seldin, to the extent that it would impede you from assessing property at a uniform percentage of value.

I hope we can work together toward our common goal of providing taxpayers with a fair and equitable real property tax system.

Very truly yours,

A handwritten signature in cursive script that reads "Lee Kyriacou".
Lee Kyriacou