

1. Public Notice 10-19-21

Documents:

[10-19-21 HEARING ON ASSESSMENT.PDF](#)

1.1. Legislative Session Meeting Minutes 10-19-21

Documents:

[LEGISLATIVE SESSION, 10-19-21.PDF](#)



PUBLIC NOTICE

PLEASE TAKE NOTICE THAT

**THE NASSAU COUNTY LEGISLATURE WILL
HOLD A HEARING OF THE FULL LEGISLATURE
ON**

TUESDAY, OCTOBER 19, 2021 AT 1:00 PM

REGARDING ASSESSMENT

IN

**THE PETER J. SCHMITT MEMORIAL LEGISLATIVE CHAMBER
THEODORE ROOSEVELT EXECUTIVE AND LEGISLATIVE BUILDING
1550 FRANKLIN AVENUE, MINEOLA, NEW YORK 11501**

As per the Nassau County Fire Marshal's Office, the Peter J. Schmitt Memorial Legislative Chamber has a maximum occupancy of 100 people. Passes will be distributed on a first come first served basis beginning one half hour before the meeting begins and attendees will be given an opportunity to sign in to address the Legislature. On Committee Meeting days, Public comment will be limited to Agenda items. Public comment on any item may also be emailed to the Clerk of the Legislature at LegPublicComment@nassaucountyny.gov and will be made part of the formal record of this Legislative meeting.

The Nassau County Legislature is committed to making its public meetings accessible to individuals with disabilities and every reasonable accommodation will be made so that they can participate. Please contact the Office of the Clerk of the Legislature at 571-4252, or the Nassau County Office for the Physically Challenged at 227-7101 or TDD Telephone No. 227-8989 if any assistance is needed. Every Legislative meeting is streamed live on <http://www.nassaucountyny.gov/agencies/Legis/index.html>

MICHAEL C. PULITZER

Clerk of the Legislature
Nassau County, New York

**DATED: October 14, 2021
Mineola, NY**

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NASSAU COUNTY LEGISLATURE

RICHARD NICOLELLO
PRESIDING OFFICER

LEGISLATIVE HEARING

County Executive and Legislative Building
1550 Franklin Avenue
Mineola, New York

October 19, 2021
1:25 P.M.

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2 A P P E A R A N C E S:

3

4 LEGISLATOR RICHARD J. NICOLELLO

5 Presiding Officer

6 9th Legislative District

7

8 LEGISLATOR HOWARD KOPEL

9 Deputy Presiding Officer

10 7th Legislative District

11

12 LEGISLATOR DENISE FORD

13 Alternate Presiding Officer

14 4th Legislative District

15

16 LEGISLATOR KEVAN ABRAHAMS

17 Minority Leader

18 1st Legislative District

19

20 LEGISLATOR SIELA BYNOE

21 2nd Legislative District

22

23 LEGISLATOR CARRIE SOLAGES

24 3rd Legislative District

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2 LEGISLATOR DEBRA MULE

3 5th Legislative District

4

5 LEGISLATOR C. WILLIAM GAYLOR III

6 6th Legislative District

7

8 LEGISLATOR VINCENT T. MUSCARELLA

9 8th Legislative District

10

11 LEGISLATOR ELLEN BIRNBAUM

12 10th Legislative District

13

14 LEGISLATOR DELIA DERIGGI-WHITTON

15 11th Legislative District

16

17 LEGISLATOR JAMES KENNEDY

18 12th Legislative District

19

20 LEGISLATOR THOMAS MCKEVITT

21 13th Legislative District

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23 LEGISLATOR LAURA SCHAEFER

24 14th Legislative District

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2 LEGISLATOR JOHN FERRETTI, JR.

3 15th Legislative District

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5 LEGISLATOR ANDREW DRUCKER

6 16th Legislative District

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8 LEGISLATOR ROSE WALKER

9 17th Legislative District

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11 LEGISLATOR JOSHUA LAFAZAN

12 18th Legislative District

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14 LEGISLATOR STEVEN RHOADS

15 19th Legislative District

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17 MICHAEL PULITZER

18 Clerk of the Legislature

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2 LEGISLATOR NICOLELLO: Call this
3 hearing of the Nassau County Legislature to
4 order and ask Legislator Rose Walker to lead
5 us in the pledge.

6 The purpose of today's hearing is
7 on assessment. During the budget hearings
8 there were questions being asked of Mr. Miles
9 regarding certain errors that needed further
10 elaboration, including Mr. Miles going back to
11 the office and gathering information. I don't
12 have a prepared statement. I know that we
13 have Ms. Laveman and Mr. Miles here. Do you
14 want to present to start off with or we can
15 just jump in to questions? Your preference.

16 Actually, before you start we do
17 have public comments. I would be remiss if I
18 didn't call the public comment first. One
19 slip, Mr. Margolis. Do you want to speak?

20 MR. MARGOLIS: Good afternoon
21 everyone. It's been a while since I've been
22 here. I kind of sat back and just tried to
23 work to pay my taxes rather than complain
24 about it. Unfortunately, I'm a landlord
25 attorney so it's kind of hard to find work

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2 these days when the government doesn't really
3 let you practice. But that's beside the
4 point.

5 If I walked into an office and my
6 clients didn't look at me it hurts. I have to
7 look at my clients. Whether you're my
8 legislator or not every one of you should be
9 focused on me.

10 I'm here today not because of
11 anything anyone did wrong. I've come to
12 realize what the problem is. The problem was
13 not the reassessment. The problem is with all
14 the politics behind it. If the reassessment
15 was done people had their chance to grieve and
16 I've said this over and over again, they had
17 their chance to say and file different
18 proceedings and do what they needed to do.
19 But instead, we had to talk about a phase-in
20 because some people couldn't pay. And now
21 we're talking about a new homeowner exemption
22 that some people with new homes like myself
23 don't get and you're next door neighborhood
24 who was built six months after you gets and
25 equates to the difference of about \$200,000

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2 over eight years. This is money that our
3 children need to go to college with. This is
4 insanity.

5 And anybody up there that doesn't
6 call for the immediate resignation of
7 Legislator Arnold Drucker should be ashamed of
8 themselves. I read the ethics board finally
9 what you have to file to have somebody removed
10 as a legislator. The first box says did
11 something for themselves. Used the public,
12 used their position to do something for
13 themselves.

14 This person lives at Country
15 Pointe. He had people knocking down his door
16 when they received \$40,000 in taxes just like
17 I told him he would. And he knew with the
18 election coming up if he didn't make this
19 change he was going to be out because the
20 people that vote for him in his age bracket he
21 was going to be out.

22 So what did he do? He reached out
23 to his friends in the state and he got it.
24 Not even a five year like the tax, you know,
25 four more years, they get eight years now.

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2 Eight years. Did I get eight years? I was
3 told by Legislator Drucker suck it up and pay
4 it. 40,000 something dollars. But when it's
5 his time to pay \$40 something thousand dollars
6 his tax bill this year is -- excuse me, it was
7 \$44,000 that I paid. But when it's his time
8 to pay he's only going to pay \$6,000 on his
9 million dollar home this year. And then next
10 year he'll pay \$8,000, \$9,000 while all of us
11 hard working people with families have to pay
12 \$30,000, \$33,000, \$34,000. This hurts all
13 your jurisdictions.

14 Yes, new homes will be built. \$1.2
15 million. And someone living next door who
16 lives in a \$600,000 house will be paying
17 triple the amount of taxes than the person who
18 lives in a \$1.2 million house. This is
19 absurd.

20 This was done for self gain. Not
21 only was it done for self gain it was done --
22 well, two reasons for self gain. So he didn't
23 have to pay as much in taxes because
24 Mr. Drucker doesn't like to pay taxes.

25 And number two, it was done for the

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2 purpose so he'd be reelected.

3 But the third reason it was done,
4 there's a third reason, because he's friends
5 with the Beachwood Association. Him and Laura
6 Curran taking pictures outside. Donating the
7 stuff to Charles Wang. And those units
8 weren't selling. So I'm sure, although I
9 can't prove it, I'm sure there was a suitcase
10 or something that changed hands because that's
11 how it works, right? Okay. Enough is
12 enough.

13 I work my -- I can't even tell you
14 what I had to do to come up with my taxes.
15 How hard I had to work. And this man is just
16 going to drive around in a Mercedes in my
17 neighborhood. Go on vacation. Live in a
18 million dollar home. Buy an apartment in New
19 York City. Be on the condo board. Can you
20 even be on a condo board and live somewhere
21 else and be a legislator in a district? There
22 should be an immediate investigation into
23 this. An immediate investigation.

24 And I'm just going to close with
25 the fact how many people in Country Pointe

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2 even reside in New York as their residence? I
3 would be almost half of those people are
4 Florida residents. Now I'm subsidizing people
5 that live in Florida. I'm subsidizing the
6 people that were going up in taxes under the
7 reassessment. I'm subsidizing the new
8 construction and I'm subsidizing nonresidents
9 of Nassau County. Who else should I pay for?
10 I might as well just pay everyone's taxes.
11 Give me all your bills. I'll take care of
12 it. Thank you.

13 LEGISLATOR NICOLELLO: Kevin
14 McKenna.

15 MR. MCKENNA: Good afternoon
16 legislative body. My name is Kevin McKenna
17 and I live in Syosset and right now I am live
18 streaming this event on a widely followed page
19 called Town of Oyster Bay News. Just a
20 suggestion before I make a few comments.

21 You're having a hearing today on a
22 very, very important topic, the assessment.
23 Look how many people are behind me in the
24 room. I've already showed the public that
25 there's nobody here. And the reason that

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2 nobody's here is because people don't go to
3 the Nassau County legislative link, which is
4 hidden inside the website, to find out that
5 there is an assessment meeting.

6 So, my suggestion, especially to
7 the Republican side of this body, is that when
8 you have a hearing like this you guys all post
9 on your Facebook pages. You talk about blood
10 drives. You talk about all different kinds of
11 things. Why wouldn't you, as legislators, why
12 wouldn't you tell your constituents about this
13 important hearing today? It's bizarre to me.
14 It's bizarre that there's only, I don't know
15 how many people behind me, a few.

16 As far as the assessment, I've
17 heard lately -- I watched the debate between
18 County Executive Curran and Bruce Blakeman and
19 I watched Bruce Blakeman ask direct, pointed
20 questions to the county executive about the
21 assessment, and I watched Laura Curran
22 completely avoid the question. Change the
23 topic. He points out to her that there are
24 mansions or houses in Nassau County that are
25 paying no taxes. He asks her directly how can

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2 she deny that and she changes the subject.

3 I was going to vote for Laura
4 Curran up until about two weeks ago and I've
5 changed my mind. And now Town of Oyster Bay
6 News we, or I, I have 15,000 followers right
7 now that have the ability to watch this
8 hearing and I am now endorsing Bruce Blakeman
9 as the county executive.

10 As far as Mr. Margolis, it is
11 disgusting that Legislator Arnold Drucker is
12 not here at this hearing. The man is a --
13 last night I live streamed the Meet the
14 Candidates Night at the Hicksville Community
15 Center. And I listened to this man when he
16 went up there and made his opening statement.
17 The man is a consistent liar.

18 The man last night on tape, on
19 video, you can watch it, it's pinned on my
20 page, I isolated his statements, the man said
21 that he is accessible, available and that he
22 cares about his constituents. That can be
23 nothing further from the truth. I have been
24 trying to reach this man for the last few
25 months over an environmental matter that got

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2 me on my mission six years ago, and Legislator
3 Drucker completely abandoned the Syosset and
4 Jericho residents over the environmental
5 issues on the Amazon site and the property
6 next door which is the Town of Oyster Bay's
7 property. Which is a whole another story.

8 Legislator Drucker is the most
9 inaccessible legislator that sits up there out
10 of the 19 legislators. And I will add that
11 the most responsible and responsive legislator
12 to me has been Legislator Rose Walker. I ask
13 a lot of questions. And when Rose Walker last
14 night told the people that her door is open
15 and that she answers questions she told the
16 truth.

17 Legislator Drucker is a liar.
18 L-I-A-R. He is a self-serving individual and
19 he does not care about his constituents within
20 his gerrymandered district.

21 With my 14 seconds left I hope that
22 everybody attends the October 25th legislative
23 hearing because I will be dropping a bomb, and
24 I hope you're all paying attention, about the
25 illegal hiring by Laura Curran and Patrick

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2 Ryder in the Civil Service Commission going
3 back over the past ten years. I hope that
4 News 12 covers that event. Thank you very
5 much.

6 LEGISLATOR NICOLELLO:

7 Ms. Laveman, what capacity are you here
8 today?

9 LEGISLATOR LAFAZAN: I'm here as
10 the acting assessor.

11 LEGISLATOR NICOLELLO: You have
12 officially been appointed as acting assessor?

13 MS. LAVEMAN: Acting assessor.

14 LEGISLATOR NICOLELLO: There are
15 certain qualifications for assessor. Do you
16 have those qualifications?

17 MS. LAVEMAN: Yes, I do.

18 LEGISLATOR NICOLELLO: I know
19 there are certifications that you have to
20 have. Do you have the certifications?

21 MS. LAVEMAN: The certifications
22 are required within three years after
23 appointment as an assessor. I've achieved
24 about three quarters of them already though.

25 LEGISLATOR NICOLELLO: What

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2 certifications do you not have?

3 MS. LAVEMAN: Pursuant to the
4 Office of Real Property Tax Services an
5 assessor within three years is required to
6 take certain classes. I have completed three
7 quarters of them and by the end of November
8 will have completed all of them.

9 LEGISLATOR NICOLELLO: Do you
10 have an IAO designation?

11 MS. LAVEMAN: No. That's not
12 required.

13 LEGISLATOR NICOLELLO: There's no
14 designation by the -- let me ask you this.
15 Have you taken any exams to obtain an IAO
16 designation?

17 MS. LAVEMAN: The IAO designation
18 is taken mostly -- the IAO exam is taken by
19 assessors. I am not yet an assessor. Most
20 people who sit for the IAO exam, which is just
21 merely a designation, the exam is taken after
22 you are an assessor.

23 LEGISLATOR NICOLELLO: Have you
24 taken the exam?

25 MS. LAVEMAN: Yes, I did. I sat

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2 out of curiosity in July.

3 LEGISLATOR NICOLELLO: What are
4 the results? Did you pass the exam?

5 MS. LAVEMAN: The test is based
6 90 percent on requirements in assessing
7 outside of the Nassau County jurisdiction.
8 The dates and all that. That's why I was
9 curious because it's all about assessment in
10 the towns outside of Nassau County. Upstate
11 New York. Everybody that was sitting was from
12 upstate New York at the time as they were and
13 they were all assessors.

14 LEGISLATOR NICOLELLO: So you
15 took and did not pass the exam?

16 MS. LAVEMAN: I took it out of
17 curiosity. I was at the New York State
18 Assessors Association program over the
19 summer. I made very good contacts for Nassau
20 County with all the New York State, many of
21 the New York State assessors. So, since I was
22 there and I was taking a class, I scored 91 on
23 the test of the class I was taking. So I said
24 you know what?, I'm just curious to see what
25 the test was about because I heard it had

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2 nothing to do with Nassau County. So that's
3 why I sat, out of curiosity. But I think at
4 some point I will sit, now that I'm the acting
5 assessor I think I'd like to sit for the test.

6 LEGISLATOR NICOLELLO: So you sat
7 out of curiosity but did you pass the exam or
8 not?

9 MS. LAVEMAN: I answered you
10 already.

11 LEGISLATOR NICOLELLO: You did
12 not pass the exam?

13 MS. LAVEMAN: No, I didn't.

14 LEGISLATOR NICOLELLO: Now, the
15 charter does require certain designations by
16 the assessor to have, correct?

17 MS. LAVEMAN: No, it does not.
18 It's one of the options. One of the options I
19 think is meant to say is IAAO, International
20 Association of Assessing Officers, it actually
21 states in IAO none of this is the New York
22 State organization.

23 LEGISLATOR NICOLELLO: You don't
24 have those designations and you still have
25 courses to take; is that correct?

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2 MS. LAVEMAN: I have courses
3 which are required to take by an assessor
4 within three years after appointment. That's
5 per ORPTS, Office of Real Property Tax
6 Services.

7 LEGISLATOR NICOLELLO: And you're
8 here to represent the Department of
9 Assessment?

10 MS. LAVEMAN: I'm here because I
11 was asked to come.

12 LEGISLATOR NICOLELLO: We wanted
13 someone with assessing experience and
14 understanding of how the Department of
15 Assessment operates. Mr. Miles has done a
16 very good job as an attorney but we need
17 someone with experience and the know-how and
18 you're representing yourself to be that
19 person?

20 MS. LAVEMAN: I am sitting in the
21 acting position now for a week. I certainly
22 have knowledge about our assessment, our
23 assessment protocols more from being in this
24 industry for over 30 years. I think I have a
25 360 degree view of our assessing world because

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2 I have sat as a small claims hearing officer.

3 I have been the chairperson of the Assessment

4 Review Commission. I've been counsel to

5 Nassau County. I have been of counsel to

6 Nassau County representing the municipality.

7 I was the deputy county attorney for the

8 Assessment Review Commission and I've

9 represented property owners.

10 So I think I have a very varied and
11 interesting 360 degree view of our assessment
12 world.

13 LEGISLATOR NICOLELLO: You're
14 going to be asked some questions today that
15 are going into great detail about the issues
16 that we have uncovered with respect to
17 errors. You're ready to answer those
18 questions?

19 MS. LAVEMAN: I'll answer them to
20 the best of my knowledge or I'll certainly
21 research it for you. But, as you know, I'm
22 sitting here for a week.

23 LEGISLATOR NICOLELLO: That's the
24 point. Mr. Miles gamely answered the
25 questions he wasn't ready for at that time

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2 because it was a budget hearing. The idea was
3 to come back to have someone here to answer
4 those questions in more detail and that is
5 supposed to be you. Whether you're here for a
6 week or not it doesn't matter. You're going
7 to be asked these questions and we're going to
8 expect answers.

9 MS. LAVEMAN: I'll do the best I
10 can.

11 LEGISLATOR NICOLELLO: That's
12 fine but we'll do as many hearings as we have
13 to until we get somebody here who can answer
14 those questions. Anyway, you have a statement
15 you want to make?

16 MR. MILES: Just Presiding
17 Officer, we did the research on the alleged
18 issues that were proposed to us in the packet
19 that was handed to me I believe last week and
20 we do have the answers that you are looking
21 for. And hopefully this hearing will provide
22 you with the clarification that you are
23 looking for.

24 LEGISLATOR NICOLELLO: So before,
25 I don't know if you have presentation or not,

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2 the Deputy Presiding Officer would like to say
3 a few words before you start. I was
4 mistaken. But if you have something you want
5 to start the hearing with go ahead.

6 MR. MILES: Just a brief
7 statement about what we've seen.

8 So, thank you for having us. Both
9 of us are extremely happy to be here again.
10 It is important to understand and recognize
11 key dates in the assessment calendar when
12 reviewing the TPP calculation. I think it
13 will enlightened this body once we go through
14 it.

15 According to the Nassau County
16 charter, the administrative code and the New
17 York State Real Property Tax laws, the Nassau
18 County Department of Assessment must publish a
19 tentative assessment roll on the first
20 business day of January.

21 On January 2, 2019 the Department
22 of Assessment published the 2020-2021
23 tentative assessment roll in accordance with
24 Real Property Tax Law Sections 45U and 1805,
25 also known as the TPP exemption, and the 6 and

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2 20 rule respectively.

3 At the time of publication for the
4 '21-22 tentative roll certain properties were
5 subject to the 6 and 20 restrictions of the
6 Real Property Tax Law Section 1805 as a
7 result, the finalization of the 2018-2019
8 assessment roll.

9 Finally, in April of 2020 the
10 2020-2021 roll was finalized. Real Property
11 Tax Law 45U clearly states that the taxpayer
12 protection exemption is a five-year phase-in
13 based upon the difference between the
14 2020-2021, and this is important, tentative
15 assessment roll published as of January of
16 2019 and the final 2019-2020 assessment roll.

17 The 2021 tentative assessment roll,
18 prior to adjustments being made through
19 administrative grievance process and SCAR
20 hearings and prior to the implementation of
21 the 6 and 20 rule after those events
22 occurred. That is key when you're looking at
23 the calendar events in the assessment
24 calendar.

25 Therefore, the TPP exemption was

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2 applied correctly when taking this view of the
3 assessment calendar. That's the statement.

4 Thank you.

5 LEGISLATOR NICOLELLO: Let's jump
6 into questions then. Deputy Presiding
7 Officer, Legislator Ferretti and Legislator
8 Rhoads.

9 LEGISLATOR KOPEL: I will be very
10 brief. Good afternoon. My question is, first
11 question is, how many complaints, I should say
12 how many protests have we seen so far in the
13 current period?

14 MS. LAVEMAN: Are you talking
15 about for the Assessment Review Commission?
16 I'm not sure for '22-23. Maybe I can get some
17 clarification on what you're asking.

18 LEGISLATOR KOPEL: I'm talking
19 about the initial protests, initial protests
20 on the current period versus previous let's
21 say two years ago or three years ago.

22 MR. MILES: Can you specify the
23 tax roll legislator? Which tax roll are we
24 talking about? I'm sorry.

25 LEGISLATOR KOPEL: The

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2 residential.

3 MR. MILES: Which tax year?

4 LEGISLATOR KOPEL: The current
5 tax year is 2021-22.

6 MR. MILES: That's the tax roll.
7 That's the issue we're talking about here
8 legislator. We work in three calendars almost
9 at the same time.

10 LEGISLATOR KOPEL: I understand.
11 So my question is the numbers of protests
12 versus the protests made before the
13 reassessment.

14 MR. MILES: I believe the
15 legislator is saying the 2019-2020.

16 MS. LAVEMAN: I don't have those
17 exact numbers on me. The Assessment Review
18 Commission already completed '21-22.

19 LEGISLATOR KOPEL: How many
20 complaints did they handle versus let's say
21 '18-19 or '20-21?

22 MS. LAVEMAN: We actually had a
23 decrease in some applications. I would say it
24 was probably around, residential, must have
25 been around 230, 240,000.

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2 LEGISLATOR KOPEL: And typical?

3 MS. LAVEMAN: I would say within
4 the past couple of years maybe there was a
5 difference of maybe 10,000.

6 LEGISLATOR KOPEL: So you would
7 say it's quite typical?

8 MS. LAVEMAN: Over the past
9 number of years, yes.

10 LEGISLATOR KOPEL: Just one or
11 two more things. You say you were at a recent
12 meeting with other assessors?

13 MS. LAVEMAN: Actually twice
14 now. I was just at the New York State
15 Assessors Association.

16 LEGISLATOR KOPEL: So in New York
17 State all those assessors how many of them
18 were on the county level?

19 MS. LAVEMAN: Only one. Tompkins
20 County and us. Tompkins County is where
21 Ithaca is I have learned. Everywhere else
22 assesses on a town level.

23 LEGISLATOR KOPEL: What would be
24 the percentage of, well, not percentage,
25 forgive me. What would be an acceptable error

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2 rate or acceptable protest rate in New York
3 State overall? What percentage of people
4 would you typically expect to be dissatisfied
5 with the assessment when it initially comes
6 out?

7 MS. LAVEMAN: It's really hard to
8 say that. You'd have to almost talk on a
9 percentage basis because nowhere else has --

10 LEGISLATOR KOPEL: I understand
11 that there are acceptable numbers or expected
12 numbers. Let's just say it that way because I
13 understand nothing is ever going to be
14 perfect.

15 MS. LAVEMAN: What I was saying
16 was, nowhere else has 450,000 properties on
17 their tax roll. When I meet with these
18 assessors, you know, some of them have 5,000
19 properties on their tax roll and that's deemed
20 large.

21 LEGISLATOR KOPEL: Correct. But
22 once again I get that. That's where I'm going
23 with this. What percentage would be an
24 acceptable rate of dissatisfaction?

25 MS. LAVEMAN: I don't think I

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2 could answer that question. I wouldn't have
3 that information. I don't know that anybody
4 has done a study on what --

5 LEGISLATOR KOPEL: I believe
6 there are studies like that and I believe
7 there are numbers like that. I'd appreciate
8 it if you could find out.

9 MS. LAVEMAN: I will certainly
10 try to look into it.

11 MR. MILES: I think what's
12 indicative of a good, fair and accurate
13 assessment roll is the coefficient of
14 dispersion, which clearly measures the level
15 of accuracy. We have a coefficient of
16 dispersion under ten and for a heterogeneous
17 assessing jurisdiction and the most complex
18 taxing jurisdiction in the state having a
19 coefficient of dispersion under ten is
20 remarkable. Under 15 would have been good but
21 under ten is remarkable.

22 LEGISLATOR KOPEL: That is
23 because of the complexity?

24 MR. MILES: That's correct.

25 LEGISLATOR KOPEL: Where I'm

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2 going with this is that would you say that it
3 would have been possibly a better idea if we
4 were able to -- I know that this is not up to
5 us -- but if the entire job of assessment were
6 done on a different level?

7 MR. MILES: I haven't reviewed
8 that. I work for the county level.

9 LEGISLATOR KOPEL: Given what you
10 see and given what both of you have said, most
11 of these things are much smaller, therefore,
12 probably the level of dissatisfaction is
13 probably lower and the level of accuracy is
14 probably higher because people are closer?

15 MS. LAVEMAN: Not necessarily
16 true.

17 MR. MILES: Many of the
18 municipalities in the state have not performed
19 the reassessment sometimes in the case of 50
20 years and their assessment rolls are
21 incredibly inaccurate despite their size. A
22 few thousand parcels per se. So, it's a great
23 sign to see that the second largest assessing
24 jurisdiction and the most complex assessing
25 jurisdiction has an accuracy level that's

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2 better than the smallest jurisdictions in the
3 state. So I don't know if that --

4 LEGISLATOR KOPEL: We can agree I
5 think to disagree as to the general level of
6 accuracy over here. I'm not going to -- I
7 will let --

8 MR. MILES: The statistics speak
9 for themselves.

10 LEGISLATOR KOPEL: -- Legislator
11 Rhoads to delve further into that. I think
12 that the level of complaints that we see
13 speaks to the level of dissatisfaction.

14 You know, I'll just say this. When
15 my kids were in school if they -- I always use
16 this example -- when they came home and
17 complained about a teacher my instinct would
18 be to say what are you doing there? What are
19 you doing wrong in the class? Are you
20 misbehaving?

21 But when I hear that the entire
22 class is upset with the teacher I say wait a
23 while, maybe that's the teacher.

24 You've got an entire industry about
25 which you complain and which the

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2 administration, the success of the
3 administration complains that they're going
4 ahead and filing all these things and costing
5 the county money but they're just a symptom of
6 the issue not the issue. I think the level of
7 dissatisfaction is the issue.

8 MR. MILES: But I think the
9 response to that statement would be that this
10 is a very litigious county. It is a county
11 where taxpayer rights are promoted. And
12 that's a good thing to promote the rights of
13 our property owners.

14 LEGISLATOR KOPEL: What you're
15 saying, Mr. Miles, is it's the fault of the
16 residents not the fault of the county? We're
17 getting it all right but the residents are
18 difficult people and like to fight?

19 MR. MILES: I don't think I'm
20 blaming the county residents for exercising
21 their rights.

22 LEGISLATOR KOPEL: That's not
23 what I said. What you're saying is that we're
24 right, the county is right, the assessments
25 are right and the residents when they're all

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2 filing these protests that's just because
3 they're litigious.

4 MR. MILES: No. That's not what
5 I said.

6 LEGISLATOR KOPEL: I think that's
7 what you said.

8 MR. MILES: I said it's a county
9 that promotes taxpayers rights and they have
10 the right to file their grievances.

11 LEGISLATOR KOPEL: Every county
12 allows that, thank you, I'm done.

13 LEGISLATOR NICOLELLO: Legislator
14 Ferretti and then Legislator Rhoads.

15 LEGISLATOR FERRETTI: Thank you
16 presiding officer. Good afternoon Mr. Miles
17 and Ms. Laveman.

18 MR. MILES: Good afternoon
19 legislator. How are you doing?

20 LEGISLATOR FERRETTI:
21 Ms. Laveman, you said that you became the
22 acting assessor a week ago?

23 MS. LAVEMAN: Yes.

24 LEGISLATOR FERRETTI: Exactly a
25 week ago?

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2 MS. LAVEMAN: My first day was
3 the 12th.

4 LEGISLATOR FERRETTI: Exactly a
5 week. Happy anniversary. What was your
6 position prior to that?

7 MS. LAVEMAN: The chairperson of
8 the Assessment Review Commission.

9 LEGISLATOR FERRETTI: And were
10 you the chairperson up until October 11th?

11 MS. LAVEMAN: Yes.

12 LEGISLATOR FERRETTI: You're an
13 attorney as well, correct?

14 MS. LAVEMAN: Correct.

15 LEGISLATOR FERRETTI: You feel
16 you have the qualifications to be the acting
17 assessor?

18 MS. LAVEMAN: I know I have the
19 qualifications.

20 LEGISLATOR FERRETTI: What do you
21 see the job description as as to be the acting
22 assessor?

23 MS. LAVEMAN: Again, the
24 assessor's priority is to have a fair and
25 accurate roll.

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2 LEGISLATOR FERRETTI: You feel
3 you have the expertise to do that?

4 MS. LAVEMAN: Yes.

5 LEGISLATOR FERRETTI: You said a
6 couple of times when the presiding officer was
7 asking you some questions earlier that you
8 were not an assessor; is that correct?

9 MS. LAVEMAN: I'm an acting
10 assessor.

11 LEGISLATOR FERRETTI: Right. But
12 you said a few times I'm not an assessor.

13 MS. LAVEMAN: I don't think I
14 ever said I'm not an assessor.

15 LEGISLATOR FERRETTI: We're both
16 attorneys. If we were in a deposition I would
17 ask the court reporter to read back what you
18 said but I can promise you you did say that a
19 couple of times.

20 MS. LAVEMAN: I think the
21 reference was the time period that I was at
22 the New York State Assessors Association in
23 July I said that I was not an acting assessor
24 at the time.

25 LEGISLATOR FERRETTI: So you

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2 weren't an assessor then but you're an
3 assessor now?

4 MS. LAVEMAN: I'm an acting
5 assessor.

6 LEGISLATOR FERRETTI: Let me ask
7 you. I think you would agree that as we sit
8 here today there are many properties that are
9 similarly situated that are paying drastically
10 different amounts in property taxes. You
11 heard from Mr. Margolis. You hear from
12 residents every day on both sides of the
13 aisle. You agree with that, right?

14 MS. LAVEMAN: I think that there
15 are some issues with taxes which result from
16 assessments.

17 LEGISLATOR FERRETTI: Big
18 disparities in properties that are pretty
19 similar paying different amounts in property
20 taxes, right?

21 MS. LAVEMAN: The Department of
22 Assessment doesn't calculate taxes. We
23 calculate assessments. I can tell you that
24 there might be some assessments that vary. I
25 can't tell you anything about the taxes

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2 because that's not what we do.

3 LEGISLATOR FERRETTI: So you
4 haven't heard from residents in your week as
5 the acting assessor that they're paying
6 drastically different amounts in property
7 taxes as a result of the assessments? You
8 haven't heard that?

9 MS. LAVEMAN: Other than from
10 Mr. Margolis today I have not spoken to any
11 residents.

12 LEGISLATOR FERRETTI: How about
13 you Mr. Miles, have you ever heard that claim,
14 that people are paying drastically different
15 amounts of property taxes as a result of their
16 assessments? Is that new to you as well?

17 MS. LAVEMAN: You asked me in the
18 past week have I heard from any residents. I
19 haven't heard from any residents in the past
20 week.

21 MR. MILES: I think there's just
22 been questions as how to review the taxes.
23 What the school taxes were. And, I mean, 90
24 percent of the questions that the Department
25 of Assessment receives are based upon

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2 exemptions which are based individually on the
3 property situation. Some properties will have
4 the full senior citizen exemptions. Some
5 properties will have both the veterans and
6 seniors and clergy. So each property is very
7 unique to the next one. So, 90 percent of
8 what I have seen so far, legislator, honestly
9 is exemption questions.

10 LEGISLATOR FERRETTI: Let me ask
11 you this. Would you agree that the
12 reassessment was undertaken by this
13 administration because there were wild
14 discrepancies in what people were paying in
15 property taxes for similarly situated
16 properties?

17 MR. MILES: I don't want to speak
18 for the administration or what was said prior
19 to the administration coming into their
20 current role. But what I did see when I was
21 there prior to the administration coming in
22 was the assessment roll, the market values did
23 not match the real fair market values in the
24 county. And, I mean, from my standpoint
25 that's the reason why you produce an

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2 assessment roll and a reassessment because you
3 need to try to get as close to the fair market
4 value as you can.

5 LEGISLATOR FERRETTI: Do you
6 agree with that Ms. Laveman in that the
7 assessments were, as Mr. Miles said,
8 drastically inaccurate?

9 MS. LAVEMAN: Yes. As a result
10 of the frozen roll, yes.

11 LEGISLATOR FERRETTI: Was it just
12 the frozen role or was it also as a result of
13 mass settlement?

14 MS. LAVEMAN: I think it was a
15 combination.

16 LEGISLATOR FERRETTI: As the
17 commissioner of ARC, did you not oversee those
18 settlement offers that went out for all those
19 years?

20 MS. LAVEMAN: For the time that I
21 was there. For all those years --

22 LEGISLATOR FERRETTI: How long
23 were you there? From when to when?

24 MS. LAVEMAN: I was the
25 chairperson starting in January of 2015.

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2 LEGISLATOR FERRETTI: Your last
3 day was a week ago?

4 MS. LAVEMAN: Correct.

5 LEGISLATOR FERRETTI: For those
6 six years the system essentially was being
7 broken by mass settlement and a frozen roll,
8 correct?

9 MS. LAVEMAN: No, we haven't done
10 mass settlement in many -- since the roll was
11 unfrozen --

12 LEGISLATOR FERRETTI: Tell us
13 why. What is mass settlement?

14 MS. LAVEMAN: I should ask you.
15 You're asking me a question about it.

16 LEGISLATOR FERRETTI: I'm not the
17 assessor you are, right?

18 MS. LAVEMAN: Assessor doesn't do
19 mass settlements.

20 LEGISLATOR FERRETTI: So my
21 understanding is when you change the level of
22 assessment for those that grieve they get
23 essentially an automatic reduction. So when
24 you use a different ratio and apply the
25 assessed value you get a lower amount just by

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2 grieving and that's mass settlement. Is that
3 how you understand it?

4 MS. LAVEMAN: Yes and no.

5 Unfortunately, we were bound by a settlement
6 made by the administration at the time in a
7 case called Halpern and as a result of the
8 limitations put upon our assessment world, the
9 county attorney, the Assessment Review
10 Commission, by that Halpern settlement, level
11 of assessment was settled over various years
12 based upon ratio settings etcetera.

13 MR. MILES: I also think it's
14 important to note that Ms. Laveman didn't
15 endorse or create the policy of freezing the
16 assessment roll for a decade and that she was
17 just handed what she was handed.

18 LEGISLATOR FERRETTI: Is the roll
19 frozen right now?

20 MR. MILES: The roll is paused
21 right now but for --

22 LEGISLATOR FERRETTI: Frozen or
23 paused? Are they the same thing?

24 MR. MILES: It is paused right
25 now.

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2 LEGISLATOR FERRETTI: It was
3 frozen back then but now it's paused?

4 MR. MILES: The reason being is
5 that there is a once in a century pandemic
6 going on.

7 LEGISLATOR FERRETTI: So it's
8 different. Okay.

9 MR. MILES: I would think so.
10 Absolutely.

11 LEGISLATOR FERRETTI: Now was
12 Superstorm Sandy a once in a century storm or
13 was that common place in Nassau County?

14 MR. MILES: I'm sorry, can you
15 repeat the question.

16 LEGISLATOR FERRETTI: Superstorm
17 Sandy that was a once in a century storm,
18 right?

19 MR. MILES: I don't know if that
20 lasted ten years.

21 LEGISLATOR FERRETTI: Let me ask
22 you this. What effect has the pandemic had on
23 property values in Nassau County? Are they on
24 the rise over the last year or on the
25 decline?

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2 MS. LAVEMAN: They're just
3 volatile. It's volatile.

4 LEGISLATOR FERRETTI: I want to
5 get to this point. You indicated that mass
6 settlement, I think agree, you said yes and no
7 but --

8 MS. LAVEMAN: I can say that the
9 mass settlement protocol started even before I
10 came to the Assessment Review Commission. I
11 walked in with that.

12 LEGISLATOR FERRETTI: Understood.

13 MS. LAVEMAN: And that, coupled
14 with the Halpern settlement regarding level of
15 assessment and the requirements of ratio
16 settings, etcetera, to some extent dictated
17 how level of assessment was handled.

18 LEGISLATOR FERRETTI: And it
19 triggered these automatic offers of reduction,
20 right?

21 MS. LAVEMAN: It triggered the
22 reduction in the level of assessment or ratio,
23 whichever term you want to use. And at the
24 time the opinion was that the market was a
25 steady market. It wasn't a rising or a

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2 declining market at the time. So, the
3 protocol was ARC determined market value and
4 once market value was determined the change
5 was -- the only change at the time because the
6 market wasn't changing was level of
7 assessment. That resulted in what people have
8 called mass settlement.

9 LEGISLATOR FERRETTI: So, back in
10 those days there was mass settlement because
11 of the difference in the ratio. Isn't it true
12 that this year we have a different ratio as
13 well for those that grieve?

14 MS. LAVEMAN: Yes. Either way
15 but yes I'm not sure which year we're defining
16 as this year.

17 LEGISLATOR FERRETTI: So we have
18 a frozen or paused roll this year and we have
19 mass settlement this year.

20 MS. LAVEMAN: No. There's no
21 mass settlement.

22 LEGISLATOR FERRETTI: You just
23 said mass settlement is when you have
24 different ratio and we have a different
25 ratio.

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2 MS. LAVEMAN: No, no, no. I said
3 mass settlement only took place during the
4 frozen roll. Once the roll was unfrozen we
5 have not had mass settlements. The Assessment
6 Review Commission I'm speaking.

7 LEGISLATOR FERRETTI: But we have
8 a frozen roll now.

9 MS. LAVEMAN: We also now have a
10 full staff. Back then, in the days that I was
11 there during the frozen roll and when the mass
12 settlement programs were taking place we had
13 three residential appraisers in the Assessment
14 Review Commission.

15 LEGISLATOR FERRETTI: I'm going
16 to move on to my next set of questions. And
17 Ms. Laveman this is not anything personal
18 against you. I've known you for years. I
19 respect you as an attorney. I respect you as
20 a person. But at the same time, I'm not naive
21 to the fact that you oversaw the Assessment
22 Review Commission when this system was being
23 broken as a result of the Assessment Review
24 Commission. You have not completed the
25 testing or passed the testing that I interpret

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2 the charter to require for our assessor and
3 just a few minutes ago you indicated that
4 you're not an assessor. So I have serious
5 concerns about that. But I'm going to move on
6 to my questions.

7 Ms. Laveman, are you aware of
8 Resolution 186-20 which was passed last year
9 by this body with regard to the reassessment?
10 As background, I know it's a number, it
11 required that the exemption for the fees and
12 be listed on the website for residents to
13 see.

14 MS. LAVEMAN: Yes.

15 LEGISLATOR FERRETTI: You
16 understand that that's a law? That it's
17 required for the assessment department to put
18 that up there?

19 MS. LAVEMAN: Yes. I understand
20 that.

21 LEGISLATOR FERRETTI: Is it up
22 there right now for the '21-22 tax roll for
23 the school taxes?

24 MS. LAVEMAN: I don't believe so.

25 LEGISLATOR FERRETTI: Are you

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2 aware that I questioned Mr. Miles about this a
3 couple of weeks ago and he said that it would
4 be up within days?

5 MS. LAVEMAN: It's my
6 understanding that it's very technical and
7 it's being worked on and the plan will be that
8 it should be up shortly. But it's very
9 important to get it right and that's one of
10 the things that my focus is is the QC process
11 at the Department of Assessment. So, it is
12 being worked on as we speak and it needs to go
13 up the correct way. So our QC team is working
14 on it.

15 LEGISLATOR FERRETTI: I'm glad to
16 hear that you're saying that things need to be
17 done right and that it's very important.

18 MS. LAVEMAN: It's very important
19 to me.

20 LEGISLATOR FERRETTI: I think
21 that's a breath of fresh air hearing that from
22 you as the acting assessor because as you're
23 going to see once Legislator Rhoads takes the
24 microphone I'm sure that a lot things have not
25 been done right and the taxpayers are

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2 suffering as a result of that.

3 I respect that, but at the same
4 time residents have their tax bills now.
5 They're looking at this website now. You have
6 the numbers now. There's really no legitimate
7 excuse, in my mind, as to why the law is not
8 being followed and these numbers are put up
9 there. Now you have the tax bills that go out
10 that they show the taxable value and a lot
11 more information that our own county assessor
12 website shows.

13 MR. MILES: I'm sorry,
14 legislator, I thought what was on the agenda
15 was discussing the taxpayer exemption and how
16 the exemption was applied correctly.

17 LEGISLATOR FERRETTI: At the last
18 hearing I asked a lot of questions that you
19 couldn't answer and you said you needed more
20 time. I'm following up on those questions.

21 MR. MILES: I don't know about a
22 lot of questions. I think the main question
23 was a packet of printouts that I had to
24 decipher and figure out how to respond to the
25 questions at the last hearing. But my

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2 understanding was for this hearing we tried to
3 get back on the page and tried to tell you how
4 we did everything correctly.

5 LEGISLATOR FERRETTI: With all
6 due respect, I understand because you might
7 not have the answers to my questions you don't
8 want to answer them.

9 MR. MILES: No. I think we've
10 been providing answers to the questions here
11 today.

12 LEGISLATOR FERRETTI: Why isn't
13 it up there? Why isn't the information up
14 there as the law requires?

15 MR. MILES: I think the acting
16 assessor just said that she wanted to make
17 sure after quality review that everything was
18 right and that she would put it up.

19 LEGISLATOR FERRETTI: Why did you
20 indicate at the last hearing that it would be
21 up by the end of the week?

22 MR. MILES: It was my
23 understanding at that point but Ms. Laveman
24 wants to perform additional reviews.

25 LEGISLATOR FERRETTI: Why isn't

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2 savings due to exemptions for the general
3 taxes for last year not posted on the
4 website?

5 MS. LAVEMAN: Can you repeat
6 that?

7 LEGISLATOR FERRETTI: Why isn't
8 savings due to exemption for the general taxes
9 not on the website?

10 MR. MILES: Right now these
11 questions are posed in litigation between
12 yourself and Legislator Rhoads and the county
13 attorney's office, and I respectfully decline
14 to answer these questions while this is in the
15 middle of litigation. Please refer your
16 questions to the county attorney's office.

17 LEGISLATOR FERRETTI: I think
18 it's unfortunate it had to come to that. But
19 okay, I'll move on. I want to make sure I
20 understand the frozen roll or the paused
21 roll. It's the tentative assessment that was
22 frozen; is that correct?

23 MS. LAVEMAN: Correct.

24 MR. MILES: For '22-23 it was
25 paused, correct.

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2 LEGISLATOR FERRETTI: So it's not
3 the final assessment from '21-22 that's frozen
4 it's the tentative assessment; is that right?

5 MS. LAVEMAN: The tentative from
6 '21-22 tentative to tentative '22-23.

7 LEGISLATOR FERRETTI: So if a
8 resident grieved for the '21-22 roll, just for
9 argument's sake let's say they were assessed
10 at \$500,000 and they grieved and they were
11 successful and they were reduced to 450. For
12 '22-23 their frozen amount would be back up
13 to 500, correct?

14 MS. LAVEMAN: Yes because the
15 tentative '22-23 came out before the final
16 '21-22.

17 MR. MILES: That's right. I'm
18 sorry, I heard counsel say something.

19 LEGISLATOR FERRETTI: No. I want
20 to make sure I understand.

21 MS. LAVEMAN: The '21-22
22 tentative was the same roll that was utilized
23 for tentative '22-23. At the time the '22-23
24 tentative was published the '21-22 final
25 hadn't come out yet.

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2 MR. MILES: And the assessor is
3 not permitted to change the assessment roll
4 due to a change in reduction from the previous
5 roll if that roll is already published.

6 LEGISLATOR FERRETTI: Okay.

7 MR. MILES: This is also a
8 precursor to the TPP so I'm glad we're talking
9 about this because now we can understand that
10 the assessment calendar has an effect on
11 everything, right? It's like a stack of
12 dominoes. And if you produce a tentative
13 assessment roll in January but then the
14 previous assessment roll is only being
15 finalized four months after that and that's
16 what we're seeing here. That's why the
17 allegations are incorrect. It's not because
18 we didn't use the right roll. It's because
19 what you are seeing is that the roll is being
20 finalized after the tentative assessment roll
21 is published.

22 LEGISLATOR FERRETTI: So if Joe
23 resident who had the \$500,000 assessment
24 grieves, goes down to 450, their frozen amount
25 for '22-23 is back up to 500?

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2 MR. MILES: I wouldn't describe
3 it as back up because, remember, the
4 assessment calendar controls.

5 MS. LAVEMAN: You have to
6 understand the 450 reduction doesn't hit until
7 three months after the tentative is published.

8 MR. MILES: And the assessor
9 shouldn't have the ability to touch the
10 roll --

11 MS. LAVEMAN: No. Just -- it's a
12 timing.

13 LEGISLATOR FERRETTI: I
14 understand what you're saying about timing and
15 statutory requirements. My point I'm trying
16 to make this is about fairness to residents.
17 If someone has a \$500,000 assessment and they
18 grieve it and they win and it's down to 450,
19 that means that assessment was wrong and they
20 were right.

21 Now they're being told that their
22 property is frozen. Their assessment is
23 frozen. But it's not, at least to the
24 layman. They don't know about your statutory
25 deadlines. They don't know about tentative

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2 roll versus the final roll. What they know is
3 they were assessed at an amount, they grieved
4 it, they won and they're being told that that
5 amount is frozen.

6 Mr. Miles, when you say it's just
7 residents being litigious the reality is this
8 system is forcing people to grieve to get
9 their fair assessment. Would you agree with
10 that?

11 MR. MILES: I believe you just
12 said though I know, I know it's statutory
13 requirements. Yes, it's the law, right? I
14 mean we were just talking about the law
15 before.

16 LEGISLATOR FERRETTI: What have
17 you done to inform residents that the amount
18 that they were ultimately told their
19 assessment was is increasing based on what
20 you're telling me? What has your office done.

21 MS. LAVEMAN: It's not that it's
22 increasing. It's not that it's increasing.
23 It was published before it decreased. It
24 couldn't have gone up if it was published
25 before it was decreased.

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2 LEGISLATOR FERRETTI: As a result
3 of the freeze.

4 MS. LAVEMAN: The tentative
5 freeze, yes.

6 LEGISLATOR FERRETTI: Right. So
7 you're doing it? The administration is doing
8 it.

9 MS. LAVEMAN: But it happened
10 before the reduction took place. The assessor
11 doesn't know what the Assessment Review
12 Commission is going to do.

13 MR. MILES: It's an independent
14 commission. We also don't know what the SCAR
15 hearing officer is going to do in a de novo
16 hearing.

17 LEGISLATOR FERRETTI: Last
18 question. You would agree though that every
19 single property in Nassau, with the exception
20 of those who have done work on their property
21 or those who are subject to six percent
22 increase, their '22-23 tentative assessment
23 should not be higher than their '21-22
24 tentative assessment due to the freeze,
25 right?

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2 MS. LAVEMAN: '21-22 tentative
3 and the '22-23 should be the same absent
4 physical changes and various things or
5 operation of law. There are some other
6 things, petitions, etcetera and operation of
7 law and 6-20 etcetera.

8 LEGISLATOR FERRETTI: Aside from
9 those exceptions they should be the same?

10 MS. LAVEMAN: Should be.

11 LEGISLATOR FERRETTI: Okay.
12 Thank you.

13 LEGISLATOR NICOLELLO: Before
14 Legislator Rhoads goes, Legislator Ford had a
15 question that she would like to ask.

16 LEGISLATOR FORD: Thank you very
17 much Presiding Officer. Can you hear me?

18 LEGISLATOR NICOLELLO: Yes.

19 LEGISLATOR FORD: Legislator
20 Rhoads, thank you very much for allowing me to
21 go before you.

22 I have a question and I was
23 listening to the questioning by Legislator
24 Ferretti and I guess it's like the same line
25 of questions on behalf of a resident who

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2 grieved his assessment. He originally, I
3 guess, originally had an assessed value of
4 670 -- well, he ended up getting a reduction
5 and his assessed value went down to 672. And
6 I guess now with the new tax rolls because a
7 freeze is not technically in effect for the
8 next tax roll, he is being offered 678. And
9 they told him that he should be happy it's 678
10 because originally it should have been 712 and
11 they're automatically giving him a decrease.

12 I guess for me, and I'm asking for
13 him, what do you base the assessments on?
14 What is the actual data that you use in order
15 for a resident to be able to determine whether
16 or not the assessed value you assign to their
17 home is absolutely accurate?

18 MR. MILES: In what context are
19 you asking the question legislator? In terms
20 of how assessment values properties or are you
21 asking how the grievance process works? We
22 just need a little clarification.

23 LEGISLATOR FORD: First, it's
24 going to be based on for a resident, I have a
25 resident who is familiar with -- he can read

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2 all of the data about his house. I guess he's
3 been grieving over the years. But based on
4 that, even for me, if I take a look at My
5 Nassau property tax dot com and I see that my
6 house has an assessed value of say 672, where
7 can I look at -- what is the information that
8 I can look at so that when I look at this I'll
9 say well, the assessment was absolutely
10 accurate and that my house that assessed value
11 was right?

12 MS. LAVEMAN: The appropriate
13 thing is to look at the market values in your
14 area. Everything is based upon market value.

15 MR. MILES: Also the land record
16 viewer also houses inventory data.

17 LEGISLATOR FORD: So if he looks
18 at that -- but if it's skewed then he has to
19 then -- then he then will go to the grievance
20 procedure, correct? He will grieve his
21 assessment.

22 MS. LAVEMAN: I apologize
23 legislator but I missed the first part of your
24 question.

25 LEGISLATOR FORD: So that's the

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2 case. If he takes a look at this and he says
3 when he looks at other houses, the market
4 value of the houses that have been recently
5 sold in his area they have to be houses that
6 are equivalent or similar to his, correct?

7 MS. LAVEMAN: Are you talking
8 about for the grievance process?

9 LEGISLATOR FORD: First in
10 determining what the assessed value is. So he
11 can confirm that his assessed value is -- he
12 can understand what his assessed -- how you
13 came to his assessed value, right? So you're
14 saying that it's based on market values of the
15 homes that are in the area where he lives,
16 correct?

17 MS. LAVEMAN: Correct.

18 MR. MILES: Also part of the
19 formula of an assessment is what kind of
20 exemptions the individual has. That will
21 affect your assessment. But your market value
22 is based on the value of properties in your
23 neighborhood comparable to your property's
24 characteristics.

25 LEGISLATOR FORD: Correct. So

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2 that if he lives by -- if he did not live by
3 like let's say Lido Boulevard but somebody who
4 had a similar house to his did that person
5 probably would get a lower assessed value
6 because that person lives by a busy street,
7 correct?

8 MS. LAVEMAN: Correct.

9 LEGISLATOR FORD: Then also with
10 certain exemptions. If somebody is a military
11 veteran they would pay less taxes, correct,
12 based on the exemptions?

13 MR. MILES: That's exactly right.

14 LEGISLATOR FORD: That's what he
15 would look at. So then he goes to the
16 grievance procedure, correct? He would grieve
17 his assessment and give all this information
18 in the hopes that you would agree, if he could
19 prove that you did not use the right
20 properties in assessing his house, correct?

21 MS. LAVEMAN: The burden is on
22 the taxpayer to show that his house is, I
23 guess, worth the market value is less than
24 what the county has listed. And that he can
25 do that by supplying comparable sales or if he

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2 recently purchased it he could provide his
3 deeds and his closing documents to indicate
4 what he paid for the house etcetera.

5 LEGISLATOR FORD: Okay. So then
6 if a person does that and they grieve their
7 assessment or they go to ARC and ARC agrees
8 that -- and you talked about this -- that
9 because the tentative roll and then the actual
10 roll. So if somebody actually grieved their
11 assessment they had to go to the Assessment
12 Review Commission in order to have a hearing
13 and then ARC then determines that yes, the
14 house should be reduced by like from 672 to
15 say 650, correct?

16 MS. LAVEMAN: Yes. It's possible
17 that the Assessment Review Commission might
18 make them an offer to reduce their property
19 value.

20 LEGISLATOR FORD: I'm not saying
21 this happened. I'm just giving examples. So
22 what you're saying, because I'm not putting in
23 the actual data that this resident gave me, if
24 they grieved and they reduced his assessed
25 value to 650 and now he's gets this new tax

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2 bill, he gets a letter from the assessment to
3 say that his assessment jumped up to say 660
4 or 665, all right? That value that he was
5 given by the Assessment Review Commission
6 doesn't carry forward and so then he has to
7 grieve his assessment again, correct, in order
8 to be able to get it back to what the assessed
9 value that ARC gave him?

10 MS. LAVEMAN: If he feels that
11 the market value didn't increase. All facts
12 and circumstances might be different. But at
13 any time the customer service division of the
14 Assessment Review Commission would be
15 available to discuss and explain this to him
16 if he had any concerns. He could either go
17 into the customer service area if he had
18 questions or he could call or email and they
19 would clarify if he had any specific concerns.

20 LEGISLATOR FORD: How many people
21 are working there? Because it seems that he
22 may have tried and was not able to get through
23 or get his questions answered.

24 MS. LAVEMAN: At the Assessment
25 Review Commission we don't have any back --

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2 last I knew, we didn't have any backup of any
3 voice mails. We're current on our phones, our
4 emails, our walk-ins. There is no backlog as
5 of seven days ago at the Assessment Review
6 Commission customer service center.

7 LEGISLATOR FORD: What about the
8 assessment department? Is there a backlog of
9 voice mails?

10 MS. LAVEMAN: That I don't, as
11 this moment, know. I'd have to make inquiry
12 and let you know.

13 MR. MILES: Last I heard it was
14 minimal but I have to get the upcoming week's
15 call logs.

16 LEGISLATOR FORD: But there still
17 is a backlog for people to call because I
18 think you're going to get a lot more calls
19 because my office now is getting inundated
20 with call from residents in my school district
21 that just got their tax bills.

22 But one final thing then with all
23 this is that from what I understand -- and you
24 can correct me if I'm wrong -- that when we
25 have a tentative roll, okay, that is not the

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2 actual roll. So the tentative roll can be
3 carried forward but it will be different from
4 when you do the actual roll, correct?

5 MS. LAVEMAN: By actual you mean
6 the final assessment roll?

7 LEGISLATOR FORD: Right. The
8 final assessment roll.

9 MS. LAVEMAN: The tentative roll
10 is published in January and then 14 months
11 later the final assessment roll is published.
12 Because that allows times for the Assessment
13 Review Commission to review any grievances
14 before the roll goes final.

15 LEGISLATOR FORD: If somebody
16 grieved their assessment and went to the
17 Assessment Review Commission and were given an
18 assessed value, they agreed that 650 was their
19 assessed value, then shouldn't that carry
20 forward to the next assessment cycle? Why
21 would his assessed value go up by like 15 or
22 20 points if he grieved his assessment, he got
23 a settlement and now he's being told that no,
24 now that's completely different. Now your
25 values went up based on something else, on a

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2 new tentative assessment.

3 MS. LAVEMAN: There are two
4 reasons for this. Number one, as we discussed
5 with Legislator Ferretti, the final roll is
6 published after the tentative roll is
7 established. So, there's a timing issue
8 number one.

9 And number two, every year stands
10 on their own. Every year is based on fair
11 market values etcetera. So every year the
12 Assessment Review Commission will review based
13 upon market values. So, we have appraisers
14 that do the reviews. So, I assume we're
15 talking about residential. What assessment
16 Review Commission staff will do from one year
17 to the other is not necessarily the same.

18 LEGISLATOR FORD: So then if
19 somebody grieves their assessment then they --
20 because I'm wondering about this annual
21 assessment. Whether or not because of the
22 overlap or whatever with the tentative and
23 when people go to the Assessment Review
24 Commission when a new roll comes out I don't
25 know whether or not an annual assessment is

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2 really the answer, whether or not we should go
3 to, whatever, two years, which would then
4 allow residents to be able to take a look,
5 grieve their assessments, work out, talk with
6 the Assessment Review Commission so that they
7 have a better understanding. So when the next
8 tax rolls come out maybe these values can
9 carry forward and they wouldn't have to go
10 through the process of grieving again.

11 MR. MILES: I think the issue
12 you'll see, legislator, it's still based on
13 what the statute is saying and the state and
14 local laws tell us that we have to produce a
15 tentative assessment every January. But
16 meanwhile, there's a calendar lag for the
17 following year and the previous roll will be
18 published three months or four months later.
19 There are instances of cyclical reassessments
20 in the state. But I still think you'll hit
21 the same issue which is the assessment
22 calendar set the way that it is and you know.

23 LEGISLATOR FORD: So, in essence,
24 what happens is with the overlap and with the
25 way the tentative values change that this

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2 resident will indeed have to grieve his
3 assessment again, correct?

4 MR. MILES: It's all dependent on
5 each taxpayer, like I said previously, I said
6 it probably in the past, each person has to
7 determine what they want to do with their
8 bundle of tax rights and their position in the
9 county and their market value.

10 LEGISLATOR FORD: All right.
11 Thank you very much. Thank you presiding
12 officer.

13 LEGISLATOR NICOLELLO: Legislator
14 Rhoads.

15 MR. MILES: Legislator, can we
16 take a quick rest room break?

17 LEGISLATOR NICOLELLO: Sure.
18 Legislator Rhoads.

19 MR. MILES: Are you happy to see
20 us?

21 LEGISLATOR RHOADS: Of course.

22 MS. LAVEMAN: Good afternoon.

23 LEGISLATOR RHOADS:
24 Congratulations.

25 MR. MILES: Or I'm sorry.

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2 LEGISLATOR RHOADS: Accuracy and
3 transparency.

4 MS. LAVEMAN: Absolutely. I
5 agree with you 100 percent.

6 LEGISLATOR RHOADS: Just to
7 follow-up on I guess one more question so I
8 make sure I understand what I think the
9 Department of Assessment's answer was with
10 respect to the frozen roll or pause. Pause
11 seems to be the fashionable term now. The
12 frozen roll.

13 So we -- the administration made
14 the policy decision to freeze the roll so that
15 homeowners who successfully grieved their
16 taxes, grieve their assessment, either through
17 ARC or through SCAR will then have to grieve
18 their assessment again in order to achieve the
19 result that they already won for the '22-23
20 year?

21 MS. LAVEMAN: I don't think that
22 was -- you linked the pausing of the roll to
23 an intent regarding grievances and I don't
24 think that was -- I'm not speaking for the
25 administration, but as far as I understand,

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2 the reason for pausing the roll was because of
3 the pandemic and the resulting volatile market
4 and untrustworthy market at the time. Having
5 nothing to do with grieving one way or
6 another.

7 LEGISLATOR RHOADS: Whether it's
8 the intent or the consequence from the
9 individual taxpayer's perspective that doesn't
10 matter. Because essentially what we're saying
11 to them is you won, there's a frozen roll for
12 '22-23 but you didn't really win. You have
13 to grieve again in order to get to where you
14 were after you won last year.

15 MS. LAVEMAN: Once again, it's as
16 a result of the way assessment laws are
17 written for Nassau County. Right now we have
18 to publish a tentative roll before the prior
19 year's final roll is published. There's no
20 way that the assessor can know of that
21 information prior to publishing their
22 tentative roll.

23 MR. MILES: I think also,
24 legislator, just really briefly, I think it
25 was overwhelmingly the case, and I don't know

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2 want to rehash everything last year and how
3 horrible it was, the fact that there was such
4 uncertainty and we had experts review the
5 residential and the commercial data and our
6 experts coming back and saying we just don't
7 have enough stable certain data to give you
8 what you're looking for. I mean, that is the
9 overwhelming reason why -- I mean that's what
10 we reported to the administration is that our
11 experts looked at this data and I don't have
12 to probably say it to you, you saw how
13 uncertain the market was last year.

14 LEGISLATOR RHOADS: I understand
15 the rationale that was employed by the
16 administration. I also understand the
17 rationale that was employed by the previous --
18 I mean, living south of Merrick Road during
19 Super Storm Sandy where our property values
20 essentially were cut in half overnight. That
21 sustained until you had a period of
22 rebuilding.

23 MR. MILES: My family was also.

24 LEGISLATOR RHOADS: I think we
25 understand the rational behind that.

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2 MR. MILES: I don't know about
3 ten years. My family suffered for a few years
4 in Merrick but we came out of it okay and I
5 don't think -- I think it was a bad idea to
6 degrade the roll.

7 LEGISLATOR RHOADS: We also know
8 that this reassessment process started back in
9 2015. This isn't something that started
10 during the Curran administration. One of my
11 first votes was the contracts to do the
12 reassessment.

13 MR. MILES: Legislator, from 2015
14 to 2019 there's a couple of years between that
15 point and now.

16 LEGISLATOR RHOADS: In any event,
17 Mr. Miles, the issue that I had is, again,
18 transparency. Homeowners hear that there's a
19 frozen roll, think that they won their
20 grievances and think that they're set for
21 '22-23. The administration made the policy
22 decision, right or wrong, I suspect it was
23 probably the right policy decision to freeze
24 the roll in this particular instance, made the
25 policy decision that they were going to freeze

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2 the roll. And as far as I can tell, there was
3 no effort to notify homeowners of the fact
4 that with a frozen roll that didn't mean that
5 what they won in '21-22 was going to stay.

6 MS. LAVEMAN: Once again, it's a
7 timing unfortunately.

8 LEGISLATOR RHOADS: I'm talking
9 about notification. I understand the
10 consequence, right? But where was the attempt
11 to notify homeowners of the consequence?
12 Because if I'm sitting there as Joe Q Public
13 and I won my grievance for '21-22 and I see
14 okay, the roll is frozen for '22-23 I don't
15 have to do anything. I'm good. Nothing's
16 going to change. That's not true, right?

17 MS. LAVEMAN: I guess it depends
18 on the numbers. How it plays out. Most of
19 the homeowners that filed for '21-22 did file
20 for '22-23. That's the reality.

21 LEGISLATOR RHOADS: If the roll
22 is frozen the roll is frozen. But it's frozen
23 at the old value before they won. Was there
24 any attempt, simple question, was there any
25 attempt on the part of the Department of

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2 Assessment to notify homeowners of that fact?

3 MR. MILES: But the Department of
4 Assessment, which is separate and independent
5 from the Assessment Review Commission, does
6 not know what the independent commission is
7 going to determine. And at that point we
8 don't know that Joe Q is going to receive a
9 reduction from an independent commission or
10 small claims.

11 MS. LAVEMAN: And furthermore,
12 when filing a grievance for '22-23 the
13 homeowners are all notified and we did our
14 best during the pandemic to provide our
15 workshops for the legislators and the public
16 knew that they were grieving the number that
17 was the tentative '22-23. So the public knew
18 that, all those workshops that we did online
19 and the public was notified that that's the
20 number you were grieving, the '22-23
21 tentative.

22 LEGISLATOR RHOADS: In the notice
23 of tentative assessment was there any attempt
24 to notify homeowners of the fact that if they
25 won their grievance in '21-22 that successful

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2 result would not be frozen?

3 MS. LAVEMAN: That information
4 wouldn't be available at the time that the
5 '22-23 notice went out.

6 LEGISLATOR RHOADS: You knew the
7 roll was frozen, right? And you knew that
8 there would be some people who won their
9 grievances in 2021 --

10 MS. LAVEMAN: But that didn't
11 come out until four months later.

12 LEGISLATOR RHOADS: That the roll
13 was frozen?

14 MS. LAVEMAN: No. That they won
15 their grievance. But we did let all the
16 parties know, all the homeowners know via all
17 our mailings, our Facebook page -- talking
18 about the Assessment Review Commission -- all
19 the workshops that we did for all of your
20 offices that the number that you were grieving
21 was the number on your '22-23. If you don't
22 agree with the number on your '22-23 tentative
23 roll notice that's the number you're grieving.

24 LEGISLATOR RHOADS: But in the
25 notice that went out from the Department of

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2 Assessment, the notice of tentative assessment
3 that went to residents saying this is what you
4 got for '22-23, was there any explanation in
5 that notice of tentative assessment saying
6 hey, if you won in '21-22 -- I'm not saying a
7 specific number, a specific notice to a
8 specific homeowner in anticipation of them --
9 in knowing that they successfully grieved
10 their taxes, but a notice on the bottom of it
11 saying hey, if you won your '21-22 grievance
12 understand that you'll have to grieve again
13 because that successful outcome does not carry
14 over?

15 MS. LAVEMAN: I apologize but I
16 don't agree. That would just lead to
17 confusion because they didn't know they won at
18 that point. So they'd be given a notice in
19 January saying if you won then da, da, da.
20 But they hadn't won yet. So that would serve
21 to confuse the public. You're sending them a
22 notice in January talking about if you win
23 ultimately in April.

24 LEGISLATOR RHOADS: You mean more
25 than homeowners thinking that they won and all

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2 of a sudden they didn't in a frozen roll that
3 wouldn't be more confusing?

4 MS. LAVEMAN: They didn't know
5 that at the time. They were just told your
6 tentative assessment is 500. If you don't
7 agree with that number then you should file.
8 That's what we did at all of the workshops we
9 did for most of you.

10 LEGISLATOR RHOADS: So instead
11 we're relying upon the homeowner to understand
12 that information?

13 MR. MILES: I think what the
14 acting assessor is trying to say is that it
15 depends on each homeowner making their own
16 determination and then making a blanket
17 statement on a standard form that has been
18 standardized for many, many years now and then
19 saying something about another assessment roll
20 affecting this. I don't know how that
21 wouldn't cause confusion.

22 LEGISLATOR RHOADS: Mr. Miles, I
23 guess my concern is and you made the comment
24 that Nassau is a litigious county. Nassau is
25 a litigious county because the information

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2 that we get from the Department of Assessment
3 is confusing. It's often incomplete. It's
4 often erroneous and homeowners have no
5 alternative but to protect themselves through
6 the grievance process because that's the
7 process that's been set up for them.

8 MR. MILES: I have testified here
9 before that Nassau County is one of the most
10 transparent counties in all of the state in
11 terms of assessing. I have not seen any other
12 department that provides the level of
13 information that this department provides
14 whether on the land record viewer site or on
15 the Department of Assessment and that is a
16 fact.

17 LEGISLATOR RHOADS: You do
18 realize that myself and Legislator Ferretti on
19 behalf of the legislature is actually suing
20 the Department of Assessment because it's been
21 almost a year and there's information that's
22 still not on the county website after it was
23 promised to be up there within weeks.

24 MR. MILES: I'm not discussing,
25 I've said this before, I'm not discussing

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2 active litigation. You have to refer that to
3 the county attorney's office.

4 LEGISLATOR RHOADS: We've already
5 think we've discussed it at previous
6 appearances the --

7 MR. MILES: I'm not going into
8 detail about it.

9 LEGISLATOR RHOADS: Why not?

10 MR. MILES: Because -- you're an
11 attorney sir.

12 LEGISLATOR RHOADS: You're a
13 county employee. We're legislators.

14 MR. MILES: No. You're an
15 attorney legislator and you know this. I'm
16 not going to speak about active litigation.
17 Please refer your questions about active
18 litigation to the county's attorney.

19 LEGISLATOR RHOADS: That's funny
20 because the county attorney is supposed to be
21 the attorney for the legislature.

22 MR. MILES: I'm sorry. You can
23 bring that up to the county attorney.

24 LEGISLATOR RHOADS: That didn't
25 take place here. So, again -- it's actually

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2 an interesting question.

3 MR. MILES: Whose question?

4 LEGISLATOR RHOADS: If homeowners
5 do receive a reduction in September or
6 October, November will they be lowered for the
7 bill the following January for the notice of
8 tentative assessment?

9 MS. LAVEMAN: Can you repeat
10 that?

11 LEGISLATOR RHOADS: Sure. If you
12 do receive a decision later, we incorporate
13 changes to the roll on a regular basis. Why
14 is it that once that information comes out we
15 can't incorporate that into the roll?

16 MS. LAVEMAN: Maybe I can try to
17 understand what you're asking. You're saying
18 that if the Assessment Review Commission sends
19 an offer in September why isn't that hitting
20 the roll earlier? I'm trying to understand.

21 LEGISLATOR RHOADS: If you have
22 an accepted offer why does a homeowner have to
23 wait?

24 MS. LAVEMAN: Because ARC final
25 determinations are issued at the end of March

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2 for the final roll April 1st.

3 LEGISLATOR RHOADS: Why?

4 MS. LAVEMAN: Because homeowners

5 have the opportunity to change their mind.

6 It's not uncommon that a homeowner will make

7 one decision in September and then contact us

8 in February and change their minds. Or

9 contact us in January and change their mind.

10 Especially pro se litigants, pro se grievants,

11 we offer them complete latitude with the

12 ability to change their minds. It's not

13 uncommon that they will come to customer

14 service, speak with someone and change from

15 one way to the other.

16 LEGISLATOR RHOADS: How often is

17 it the case that an accepted offer from ARC

18 would be later rejected?

19 MS. LAVEMAN: Happens quite

20 frequently.

21 LEGISLATOR RHOADS: How

22 frequent?

23 MS. LAVEMAN: If you want

24 statistics I will ask them to provide. It

25 happens enough.

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2 LEGISLATOR RHOADS: Are we
3 talking about a dozen cases?

4 MR. MILES: You probably have to
5 ask the Assessment Review Commission.

6 MS. LAVEMAN: I can ask them to
7 provide stats.

8 LEGISLATOR RHOADS: I'm asking
9 somebody who up until last week was the
10 chairwoman of the Assessment Review
11 Commission.

12 MS. LAVEMAN: These are not
13 statistics I necessarily have at my
14 fingertips. If you had asked me to bring that
15 with me I certainly would have complied. As I
16 have always told you, my office is always
17 open. Your counsel's office knows they can
18 contact me. My door is open. My phone is
19 open. I can provide you with any
20 information. I just don't certainly have that
21 information on my fingertips right now.

22 LEGISLATOR RHOADS: I'm not
23 asking for an exact number but you must have
24 some sense. Are we talking about thousands?
25 Are we talking about hundreds? Are we talking

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2 about dozens?

3 MS. LAVEMAN: I would say of the
4 240,000 approximate residential filings it
5 could happen to hundreds and we can't predict.

6 LEGISLATOR RHOADS: Mr. Miles,
7 can you tell us, I know you won't answer
8 questions with respect to the information up
9 on the website, do we at least know what the
10 reason for the now ten month delay is?

11 MR. MILES: I'm confused too.
12 You're talking about the '21-22 just
13 published?

14 LEGISLATOR RHOADS: The ten-month
15 delay in compliance with 186 for the '20-21.

16 MR. MILES: I think that's a
17 question for active litigation. It is.

18 LEGISLATOR RHOADS: Here's my
19 question.

20 MR. MILES: Also I believe
21 this --

22 LEGISLATOR RHOADS: But I have a
23 resolution, Mr. Miles, that has been passed by
24 the legislature, that has been signed by the
25 county executive, signed back in December of

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2 last year by the county executive on December
3 28th, and you're telling me that in order to
4 ask a question why it is that they haven't
5 complied in ten months with a law that we
6 passed and the county executive signed that I
7 have to go speak to the county attorney? That
8 is absurd. Why is that the case?

9 MR. MILES: Legislator, you know
10 the case. You are an active attorney. I'm
11 sorry legislator.

12 LEGISLATOR RHOADS: All I'm
13 asking is, if there's an explanation as to why
14 you can't produce the information I want to
15 know what the explanation is.

16 MR. MILES: Legislator, I
17 provided you with the answer. You are an
18 attorney in Nassau County and you know the
19 answer. And I believe this hearing --

20 LEGISLATOR RHOADS: Unfortunately
21 the answer is I won't tell you. That's the
22 answer.

23 MR. MILES: No. That's not the
24 case. You, through your counsel, have the
25 ability to talk to the county attorney.

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2 Please, let's not raise our voices here.

3 Let's try to go to what this hearing is about.

4 LEGISLATOR RHOADS: Accuracy and
5 transparency, right? Transparency right
6 here. Why does the Department of Assessment
7 have information that the homeowner doesn't
8 have access to to make them understand the
9 impact of the phase-in? That was the purpose
10 of the legislation Mr. Miles, which was agreed
11 to by the county executive.

12 MR. MILES: I'm not going to
13 raise my voice. What I'm going to say is once
14 the quality control is performed for the
15 '21-22 roll that information will be up.

16 In terms of what's going on with
17 the litigation, as you know, your counsel and
18 the county attorney are in discussions about
19 this. That is the appropriate forum. This is
20 not the appropriate forum. Right now we're
21 here to discuss the TPP exemption. I believe
22 we've gone off topic.

23 LEGISLATOR RHOADS: So the
24 quality control is the accuracy of the
25 phase-in? The same phase-in you now used to

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2 produce the '22-23 tentative roll?

3 MR. MILES: The quality control
4 is the difference between whether the TPP
5 exemption existed for the '21-22 roll and what
6 is actually in place now where the exemption
7 does exist and you have to create the
8 difference between a roll, a hypothetical
9 staged roll where there's no TPP and compare
10 it to what we currently have now.

11 As the acting county assessor said,
12 when she came down she wanted to perform extra
13 review to make sure that everything was up to
14 snuff. That's where we are right now.

15 In terms of what happened in the
16 past, please refer that to your counsel and
17 your counsel can talk to the county attorney's
18 office because that is the proper forum. I'm
19 not raising my voice about this and that is
20 the appropriate forum for this.

21 LEGISLATOR RHOADS: So, Ms.
22 Laveman, Mr. Miles is saying that the reason
23 that there is a delay at this point is because
24 you wanted to conduct an extra review of the
25 information?

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2 MS. LAVEMAN: I think you know my
3 track record at the Assessment Review
4 Commission and my concern for having
5 everything done properly, to have a QC. I
6 don't think ARC has ever made errors
7 etcetera. I want to have the same successes
8 that I had at the Assessment Review Commission
9 at the Department of Assessment. If my name
10 is on that website I want our QC staff to make
11 sure everything is accurate. I don't want any
12 errors that have occurred -- that might have
13 occurred in the past. I want to make sure
14 that we are doing everything that needs to be
15 done to provide accurate information to our
16 taxpayers.

17 LEGISLATOR RHOADS: When you
18 assumed the roll of acting assessor did you
19 make any inquiry of your staff as to what
20 steps had been taken in the preceding ten
21 months to guarantee the accuracy of the
22 information before it goes on the site?

23 MS. LAVEMAN: That conversation
24 has not yet taken place. Needless to say,
25 there was a lot discussed. I was aware of

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2 Mr. Miles coming before you. I wanted to make
3 sure we had all the information before us
4 today calculated to make sure we could answer
5 the questions that we thought would be taking
6 place today about the documents provide to Mr.
7 Miles.

8 LEGISLATOR RHOADS: Are you
9 suggesting today that we are starting from
10 scratch in terms of a review?

11 MS. LAVEMAN: Absolutely not.
12 We're just having QC go through the numbers.
13 I just want to make sure it's all good.

14 LEGISLATOR RHOADS: Considering
15 the fact that we are now ten months past this
16 bill having been signed by the county
17 executive and becoming law, do we have any
18 reasonable expectation as to when we can
19 expect the information to be placed on the
20 website in the interest of transparency?

21 MS. LAVEMAN: Absolutely. I
22 would expect that QC should be done shortly
23 and it is the plan to have the information
24 available as soon as possible.

25 LEGISLATOR RHOADS: Mr. Miles

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2 told us, at this point I think months ago,
3 that it was going to be up within a week.

4 MS. LAVEMAN: I'm sorry, I wasn't
5 here. I might have been watching him on my
6 computer at the time. I want to -- you know
7 through the years I've heard all your
8 concerns. You know we have talked about the
9 system though the years whether I was
10 attending one of your workshops before the
11 pandemic and we've always had an open
12 communication. I think I'm going to take a
13 lot of your concerns back to the office that
14 I've heard the last time and hoping to move
15 forward and provide you all and the homeowners
16 what they are entitled to.

17 LEGISLATOR RHOADS: I guess the
18 frustration that we have is that our offices
19 continue to receive telephone calls on a
20 regular basis from residents who do not
21 understand the phase-in because the
22 information is not provided for them to be
23 able to understand.

24 So, what I'm looking for is some
25 sort of reasonable outside date, now that they

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2 have been waiting ten months for this
3 information to be produced as a matter of law,
4 when can we expect the information to be
5 done?

6 MR. MILES: I believe there's
7 some issue with the back year. But the '21-22
8 school TPP exemption will be produced once the
9 additional QC has been performed.

10 LEGISLATOR RHOADS: Except you're
11 using the information to produce a tax roll.
12 How can you not know whether it's accurate?
13 You're using the phase-in information to
14 produce a tax roll.

15 MR. MILES: Legislator, we have
16 created a staged roll, a roll in which TPP did
17 not exist, to develop the TPP exemption
18 numbers. That's what we're talking about here
19 for the '21-22 roll. It is developing for 54
20 school levies an entire ecosystem where there
21 is no TPP and try to compare it to what we
22 have now. And I think it's fair to say we
23 want to do additional QC to make sure that is
24 correct.

25 In terms of the back year, in terms

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2 of the general roll for '20-21, I really,
3 really ask, please, do not bring it back to
4 the litigation right now. I've asked very
5 nicely please stop bringing it up. Counsel is
6 there. He has the ability to talk to the
7 county attorney. I'm asking very nicely
8 please stop asking that question.

9 In terms of the '21-22 roll, the
10 ecosystem wherein there is no TPP is being
11 compared to a system where there is TPP and
12 it's a very complex system. There's 50 plus
13 school districts with different levies and the
14 county assessor just wants to make sure that
15 is right.

16 LEGISLATOR RHOADS: Sort of like
17 when you were generating the tax impact
18 notices?

19 MR. MILES: I'm sorry?

20 LEGISLATOR RHOADS: Sort of like
21 when you were generating the tax impact
22 notices?

23 MR. MILES: You're talking about
24 when the --

25 LEGISLATOR RHOADS: When the

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2 Department of Assessment was generating the
3 tax impact notices --

4 MR. MILES: The ones that were
5 based on the '19-20 or the '18-19 budgets?

6 LEGISLATOR RHOADS: Where we were
7 creating a roll where there was no phase-in
8 that existed versus one where there was a
9 phase-in.

10 MR. MILES: TPP was not involved
11 in that I believe. I believe that was just a
12 tax impact notice. TPP became a later notice.

13 LEGISLATOR RHOADS: The tax
14 impact notices were required by this
15 legislature to be sent out so that people can
16 understand the potential impact of the
17 phase-in before it was created.

18 MR. MILES: Tax impact notice not
19 a TPP calculation.

20 LEGISLATOR RHOADS: That's what
21 the impact notice was. With a cap and without
22 the cap. We've got a copy of the notice
23 here. I can show you. I don't know if this
24 was before you were assigned to the Department
25 of Assessment but that was one of the things

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2 that was --

3 MR. MILES: I don't think you're
4 right.

5 MS. LAVEMAN: What is that
6 relevant to what we are talking about today, a
7 notice that went out a couple of years ago?
8 I'm trying to understand.

9 LEGISLATOR RHOADS: We were told
10 at the time by David Moog that they needed six
11 weeks to produce those tax impact notices to
12 be able to compare what it would be with a
13 phase-in and without a phase-in. So
14 essentially for each of those districts you're
15 now creating the same thing but it's taking
16 ten months and not six weeks and I'm trying to
17 understand why that is.

18 MR. MILES: There was a
19 difference between the general and the
20 school. That is 300 complex taxing
21 jurisdictions. This is a little bit better
22 and slightly easier but it's still complex
23 when compared to other assessing jurisdictions
24 and you want to make sure it's right.

25 MS. LAVEMAN: But I'm sure,

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2 legislator, you would agree that accuracy is
3 the most important thing. All I'm saying to
4 you is I'm there, as Legislator Ferretti said,
5 seven days and I want to make sure before we
6 put anything out to our homeowners that
7 everything is accurate. That's paramount.

8 LEGISLATOR RHOADS: We do recall
9 that the tax impact notices were widely
10 inaccurate.

11 MS. LAVEMAN: That has nothing to
12 do with where we are today and the questions
13 you're asking us.

14 LEGISLATOR RHOADS: It has
15 nothing to do with where we are today but I
16 just want to know what multiplying factor is
17 it going to take until we can get answers?
18 They were able to produce those tax impact
19 notices in six weeks, right?

20 MS. LAVEMAN: This has nothing to
21 do with that though sir.

22 LEGISLATOR RHOADS: We are now a
23 multiplying factor of seven at that point, six
24 and a half at that point, of that six week
25 period of time. How much longer do we have to

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2 wait in order to get accurate information?

3 MS. LAVEMAN: This is the final
4 roll that just went final. We're not talking
5 ten months. This roll just went final April
6 1st.

7 MR. MILES: I think at this
8 point, legislator, I think you have your point
9 that you are making, we are making our point.
10 There is active litigation and we are
11 respectfully requesting that you move on to
12 the next subject.

13 LEGISLATOR RHOADS: But in the
14 meantime I want to make the larger point that
15 the taxpayers continue to wait for information
16 that they should have.

17 MS. LAVEMAN: But this is only
18 information based upon the school tax bills
19 and we're talking about right now is the
20 school tax bills that really you just passed
21 that roll -- Lawrence a few weeks ago.

22 LEGISLATOR RHOADS: That's only
23 because we've been tied up in litigation to
24 get it for the previous roll.

25 MS. LAVEMAN: But I'm just saying

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2 that you're saying ten months. This has not
3 been waiting ten months. It's matter of
4 weeks.

5 LEGISLATOR RHOADS: I'm sorry.
6 With all due respect, the bill has been
7 waiting -- it was signed ten months ago.

8 MS. LAVEMAN: But the data we're
9 talking about is only a few weeks.

10 LEGISLATOR RHOADS: You want to
11 update it now for the most recent data. I
12 understand that. We've lost an entire tax
13 year where homeowners could have had that
14 information so that they can understand the
15 phase-in and because for whatever excuse the
16 administration wants to come up with they've
17 been engaging in litigation instead of
18 producing the information that they agreed to
19 produce when the county executive signed the
20 bill.

21 Homeowners are still without that
22 information and all I'm trying to find out
23 from you Ms. Laveman, and I understand you've
24 only been there a week, but what I'm trying to
25 find out from you is now that we're doing this

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2 analysis for the new tax year how long is it
3 going to take? How long -- when I get a
4 homeowner calling me and saying I don't
5 understand, what can I tell them in terms of
6 how long it's going to take until they can get
7 that information? Are we talking about some
8 time in 2025? How long is this going to take
9 just out of curiosity?

10 MS. LAVEMAN: I think I already
11 say within a few weeks we'll have it done. I
12 just want to make sure it's accurate. We're
13 talking about school tax bills that just went
14 out a week ago. So, this is the information
15 everyone is seeking the information from. The
16 tax bills just went out. We need to have time
17 to do the calculations just like if I sat
18 there and manually calculated it for your
19 house. But I want to make sure that it's
20 accurate. So, in a matter of weeks it should
21 be done. I certainly think it would be worse
22 if inaccurate information was provided.

23 LEGISLATOR RHOADS: Can I ask
24 you, where on the website is it that an
25 individual taxpayer would be able to find out

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2 that there even is a TPP?

3 MR. MILES: It's on the land
4 record viewer.

5 LEGISLATOR RHOADS: Where?

6 MR. MILES: If you look back at
7 '20-21 it's on the land record viewer.

8 MS. LAVEMAN: It's also in the Q
9 and A.

10 LEGISLATOR RHOADS: You would
11 have to go back to '20-21 to find --

12 MR. MILES: It's is on the '20-21
13 school.

14 LEGISLATOR RHOADS: There's
15 nothing on the '21-22. There's nothing on the
16 '22-23 information that's on the site that
17 would tell a homeowner that the TPP is even a
18 factor in what's happening with respect to
19 the --

20 MS. LAVEMAN: There's an entire
21 section on the general Department of
22 Assessment page about TPP of the law, number
23 one. That's how they're notified.

24 LEGISLATOR RHOADS: But it's not
25 on the land record viewer.

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2 MS. LAVEMAN: The land record
3 viewer '21-22, the first tax bill just came
4 out for '21-22. There's no other tax bill
5 that's just came out. You all got in your
6 homes a week ago.

7 There is no '22-23 TPP.

8 MR. MILES: We're not even close.

9 MS. LAVEMAN: TPP we're just in
10 the tentative roll period for '22-23. So how
11 could there be anything about TPP for '22-23?
12 But there is generic information about TPP to
13 inform the homeowners that it exists.

14 LEGISLATOR RHOADS: Since you
15 raise that point, you would think that the
16 ultimate fail-safe would be on the tax bills
17 that are actually generated that go out -- on
18 the tax bills that are actually generated to
19 go out to homeowners.

20 MS. LAVEMAN: We don't generate
21 the tax bills.

22 LEGISLATOR RHOADS: I understand
23 you don't generate the tax bills but you
24 provide the information to the receivers of
25 taxes that are used to calculate the actual

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2 tax bills. Everything else, every other
3 exemption for taxpayers is listed on the tax
4 bills with the exception of the TPP. Why is
5 that? Is that information being provided?

6 MS. LAVEMAN: I don't believe
7 that that's even a line item for the receiver
8 of taxes.

9 MR. MILES: We haven't been
10 approached by the receivers for the TPP
11 information.

12 LEGISLATOR RHOADS: It's an
13 exemption, isn't it?

14 MR. MILES: The receivers haven't
15 approached us about including the TPP.

16 LEGISLATOR RHOADS: So the
17 receivers have to ask you to provide
18 transparency? I get it.

19 MR. MILES: We don't produce the
20 tax bills. We're not in that system. They
21 are a separate elected office. They print the
22 bills the way they want to print the bills.
23 I'm sure there's statutes and rules and
24 regulations that govern how they produce the
25 bills. But I don't want to comment on how a

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2 separately elected office produces something
3 that's statutorily and, you know, legally
4 required.

5 LEGISLATOR RHOADS: Just so I
6 understand, the Department of Assessment
7 provides exemption information and the value
8 of an exemption on every other tax exemption?
9 That's not information that the receivers ask
10 for?

11 MR. MILES: We provide data. If
12 something looks like it's missing the
13 receiver's offices will ask us and talk to
14 us. Their staffs communicate with our staff.

15 Like I said, we're not here to
16 discuss what a separately elected office does
17 and does not do. My understanding and the
18 reason why we're here, legislator, if you just
19 don't mind if I could finish my point, the
20 reason why we're here I believe is to go over
21 why our calculation for the TPP was correct.

22 LEGISLATOR RHOADS: You can try
23 to.

24 MR. MILES: I believe I received
25 a packet and documents and printouts

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2 describing the TPP -- actually not really --
3 it's just images but I made my assumptions as
4 to --

5 LEGISLATOR RHOADS: Before I
6 allow you to change the topic, good try, does
7 the Department of Assessment currently provide
8 to the receivers of taxes the value of the TPP
9 exemption along with the information used to
10 calculate the bills?

11 MR. MILES: I don't know.

12 MS. LAVEMAN: We have to check
13 with our staff what they provided. It does
14 affect the tax payment so I don't know exactly
15 what is -- it certainly does affect the tax
16 payment.

17 LEGISLATOR RHOADS: Of course it
18 does.

19 MS. LAVEMAN: Obviously some
20 calculation that is provided to the receiver
21 is the -- that information. The receiver has
22 to be able to account for the amount too.

23 LEGISLATOR RHOADS: The purpose
24 for -- well, we provide them ultimately with a
25 taxable value.

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2 MR. MILES: I believe that most
3 likely it is because if you go into your tax
4 bill on the land record viewer it does list
5 that on the tax bill.

6 LEGISLATOR RHOADS: No, it
7 doesn't.

8 MR. MILES: It's in the land
9 record viewer but I do not believe the
10 receivers produce it. Regardless --

11 MS. LAVEMAN: We have to look
12 into it. I don't know. The answer is we
13 don't know and we'll be more than happy to get
14 that information and provide it to you.

15 LEGISLATOR RHOADS: If the
16 information is not being provided to the
17 receivers of taxes as of now, can we get the
18 assurance that the information will be
19 provided to the receivers of taxes?

20 MS. LAVEMAN: I have to speak to
21 our staff and find out the mechanism in which
22 it is provided and then my recommendation
23 would be to speak to the receivers and see
24 what their system will allow as far as
25 printing on a bill. So, certainly we can have

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2 conversations with them before they issue the
3 next tax bills.

4 LEGISLATOR RHOADS: As we sit
5 here now, I just want to make sure that we
6 understand, that counsel to the Department of
7 Assessment and the acting assessor do not know
8 what information is actually provided to the
9 receivers of taxes with respect to the TPP
10 exemption?

11 MS. LAVEMAN: As I said to you, I
12 will get the information and get back to you.

13 LEGISLATOR RHOADS: I assume that
14 means you don't know today? You're going to
15 get the information?

16 MR. MILES: It's never been asked
17 before by the receivers.

18 MS. LAVEMAN: As I told you, I'm
19 in the office now seven days. And that was
20 not something in my first seven days that I
21 asked our team.

22 LEGISLATOR RHOADS: You get a
23 pass Robin but it's not going to be forever.
24 I'm just saying.

25 MS. LAVEMAN: But you know what?

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2 I will get an answer for you. I'll shoot you
3 an email. You have emailed me before and I
4 will be more than happy to shoot you an email
5 with the information.

6 LEGISLATOR RHOADS: If it turns
7 out that answer is no, because why would every
8 other exemption be produced on the bill except
9 for that one, can we get the assurance that
10 we'll actually provide that information? I
11 know you said you're going to speak to the
12 receivers of taxes.

13 MS. LAVEMAN: I think that's the
14 appropriate forum to speak to the receiver
15 because all their tax bills are different.
16 You get a tax bill from Town of Hempstead. A
17 tax bill from Town of Oyster Bay. They don't
18 look the same. They're different. So I think
19 the appropriate answer would be we will
20 certainly be in communication with them.

21 LEGISLATOR RHOADS: Because all
22 over Nassau people are opening up their tax
23 bill and they're getting 1500, 2,000, \$4,000
24 increases and they have absolutely no idea why
25 they're receiving them. And providing the

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2 information regarding the TPP, which seems to
3 be the culprit in much of this, would actually
4 be helpful in allowing them to at least
5 understand what's happening. They still may
6 not be happy about it, which I guarantee
7 they're not, but at least it would help in
8 them being able to understand what's
9 happening.

10 MS. LAVEMAN: I understand your
11 question and I will be more than happy to
12 research it. But as I said, I think we need
13 to get all the receivers in the room together
14 and make a plan and see what they can
15 accommodate.

16 MR. MILES: Their systems are
17 very sensitive and we know this. Whenever
18 there's an inclusion of another exemption,
19 exclusion of an exemption or the like we know
20 that their system is very sensitive. If
21 there's reductions for SCAR that happen later
22 in the year. So, it would be very beneficial
23 for us to, before we provide them with any
24 information that would affect their internal
25 systems and we have firsthand knowledge of

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2 that, we'll talk to them and see.

3 LEGISLATOR RHOADS: I don't mean
4 to belabor this point but in those exemptions
5 all you're doing really is showing the math,
6 right?

7 MR. MILES: I think the issue is
8 this exemption is more of a transitional than
9 a classic exemption. We don't know what the
10 effect is that that transitional value would
11 have on their system. I think before we give
12 them information that may affect the way they
13 run the bills I think it would be beneficial
14 to --

15 MS. LAVEMAN: But, legislator,
16 more importantly and one of the things that
17 was always my goal coming into this was
18 establish a line of communication with the
19 receivers. I think it's important. This was
20 something I was, in general, going to open up
21 the door of communication with the receivers
22 anyway. So this is just something I can
23 incorporate with some of my future plans.

24 LEGISLATOR RHOADS: I appreciate
25 that. I just want to impress upon you the

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2 sense of urgency.

3 MS. LAVEMAN: I've heard you loud
4 and clear.

5 LEGISLATOR RHOADS: We've been
6 attempting to get this information to
7 residents for about 36 weeks at this point.

8 MS. LAVEMAN: I've heard you loud
9 and clear and I will do as best I can to
10 expedite and to get the accurate information
11 out.

12 LEGISLATOR RHOADS: It's
13 difficult for me not to surmise that the
14 reason that it's been so difficult to get that
15 information out there has less to do with
16 accuracy of the information and more to do
17 with a desire not to provide the information,
18 not on your behalf, you've been there a week,
19 not to provide the information in light of
20 what's coming up in a couple of weeks.

21 MS. LAVEMAN: I can't say that
22 that's the case but I think you know any time
23 you've asked of me, I think you know me well
24 enough anything you've asked of me in the past
25 I've provided to you and I will look into it

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2 and get back to you. And, as always, my door,
3 my phone, my email is open to all of you.

4 LEGISLATOR RHOADS: I appreciate
5 that. Are the phones being answered, by the
6 way, in the Department of Assessment now? I
7 know I can reach you directly.

8 MS. LAVEMAN: The phones are being
9 answered.

10 LEGISLATOR RHOADS: One of the
11 complaints that we've had is that it has been
12 very difficult to get questions answered from
13 the public.

14 MS. LAVEMAN: The phones are
15 being answered and for any extra volume the
16 return calls are being made.

17 LEGISLATOR RHOADS: So,
18 Mr. Miles.

19 MR. MILES: Sir, what do you need
20 from me?

21 LEGISLATOR RHOADS: 136 Lynbrook
22 Avenue in Point Lookout for '21-22 has a
23 taxable value of 321. Why?

24 MR. MILES: Combination of
25 exemptions looks like being included in this

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2 property. For this property the TPP was
3 calculated based on the tentative assessment
4 roll published as of January.

5 LEGISLATOR RHOADS: Which one?

6 MR. MILES: The one that was the
7 correct assessment roll.

8 LEGISLATOR RHOADS: It was on the
9 corrected roll?

10 MR. MILES: It was on the correct
11 roll.

12 LEGISLATOR RHOADS: Because the
13 numbers don't work if it's on the correct
14 roll.

15 MR. MILES: It does.

16 LEGISLATOR RHOADS: You want to
17 walk me through those?

18 MR. MILES: As you all have
19 pointed out in this printout because this was
20 corrected, the notices of tentative assessment
21 were based on the correct assessment roll and
22 we confirmed with the IT staff that worked on
23 the publication of the assessment roll that
24 the erroneous publication was discarded and
25 destroyed and the correct roll was put in

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2 place and utilized for the tentative
3 assessment and that has been confirmed
4 unequivocally.

5 But you can see here that as of
6 1-2-19 the tentative assessment was 4012.
7 That's the effective assessment as of January
8 2nd. But as we were saying before previously,
9 early in the hearing, when an administrative
10 grievance resulted in a reduction or a SCAR
11 hearing resulted in a reduction it reduced the
12 taxable value. That taxable value was also
13 affected by the 6 and 20 rule.

14 However, that's not what you use to
15 develop your tentative assessment -- it's not
16 what you use to create your TPP calculation.
17 For 4012 you use that and the final assessment
18 that was produced after the administrative
19 grievance process or the small claims
20 assessment review process and you find that
21 difference and phase it in over five years.

22 LEGISLATOR RHOADS: You're
23 talking about the final value as a result of
24 the '19-20 grievance process?

25 MR. MILES: That's right.

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2 LEGISLATOR RHOADS: You take the
3 fair market value --

4 MR. MILES: '19-20 is the final,
5 right? And you will compare that to the
6 tentative that was published, the correct
7 tentative that was published on January 2nd
8 later that evening.

9 Additionally, the TPP -- or your
10 taxable value is affected by any additional
11 reductions that you receive and it's my
12 recollection that Lynbrook Avenue is one of
13 those properties that was affected by an
14 additional reduction that occurred later in
15 '21-22 either through a grievance or a
16 reduction.

17 So, you produce your TPP by taking
18 the final after a reduction was provided, or
19 if there was one or wasn't one, for this case
20 there was, you take the tentative that was
21 published as of later that night on January
22 2nd, create that exemption base, exempt 80
23 percent of that and then apply any additional
24 reductions that the individual did or did not
25 receive for the tentative '20-21 assessment.

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2 That is the case for this one.

3 LEGISLATOR RHOADS: Let me ask
4 you a couple of questions on that. You're
5 saying that the 4,012,000, which was the
6 market value that was estimated by the
7 Department of Assessment that was produced on
8 the original tentative roll, the purpose for
9 the correction was because that figure
10 violated 6-20, correct?

11 MR. MILES: No. We published a
12 different roll that shouldn't have been
13 published.

14 LEGISLATOR RHOADS: Well --

15 MR. MILES: The correct roll
16 produced the 4012. This is part of 18,000
17 parcels that are capped by 6 and 20 because of
18 a previous reduction that occurred in the
19 final '19-20 year.

20 LEGISLATOR RHOADS: These are the
21 same properties though that, and again, I'm
22 just trying to understand, these are the same
23 properties though that were identified by the
24 assessor in response to questioning here in
25 November of 2018 as notices of tentative

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2 assessment that had to be corrected because
3 the application of 6-20 was not applied in the
4 notices of tentative assessment, correct?
5 This is one of those properties.

6 In other words, when the county
7 executive made the decision, in violation of
8 her agreement with the county legislature, to
9 change the level of assessment and
10 artificially deflate the assessed value of
11 every property in Nassau County by 60 percent
12 that effectively bought her room to be able to
13 raise assessed values and bypass the
14 application of 6-20 for 95 percent of Nassau
15 County homeowners. This house happens to fall
16 into one of the five percent where it didn't.

17 MR. MILES: Right. There's
18 approximately five percent of the parcels
19 still. But I think if you, and I'm just
20 speaking in terms of just assessment not in
21 terms of policy, if you have more parcels that
22 are capped it affects your exemptions more
23 greatly. It affects the accuracy of the roll
24 more greatly. So having more capped
25 properties creates greater inaccuracies in the

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2 your assessment roll than not.

3 So, that is part of the reason why
4 assessing jurisdictions would drop a level of
5 assessment also. The level of assessment is
6 tied to a ratio or comparison between the
7 market value in the real world versus what you
8 have for your assessments. That is generally
9 why you would adjust the level of assessment.

10 But in terms of this parcel, I
11 don't recall if there was a violation of 6 and
12 20. I just know that there was a version
13 issue. The incorrect version was put in place
14 and the correct value was put up. The old
15 roll was discarded and that has been confirmed
16 by the staff that worked in producing the
17 roll. So, that roll does not exist in any
18 form in our system and would not have been
19 used to create the TPP exemptions.

20 LEGISLATOR RHOADS: But if it was
21 corrected, and just to clarify I'm going to
22 read from -- this was back on November 28th of
23 2018. That approximately 20,000 properties
24 were identified -- assessor Moog said we will
25 have to correct 20,000 tax disclosure notices

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2 because they included assessments that
3 increased by more than the six percent allowed
4 by state law.

5 So, the 18,400 homes that we're
6 talking about are those homes that were
7 identified back in November as being subject
8 to the 6-20 but that wasn't included on the
9 disclosure notices. Is that your
10 understanding?

11 MR. MILES: My understanding was
12 just simply a version control issue. And that
13 if that was part of the issue potentially
14 but --

15 LEGISLATOR RHOADS: That was what
16 was reported by the assessor at the time that
17 it had to do with the cap.

18 MR. MILES: Regardless, the
19 correct assessment roll was eventually
20 produced and the correct assessment roll was
21 used to produce the TPP.

22 LEGISLATOR RHOADS: However, our
23 understanding is that the capped roll would
24 not have been 4,012,000.

25 MR. MILES: No. It eventually

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2 became --

3 LEGISLATOR RHOADS: The capped
4 roll would be 2,671,000.

5 MR. MILES: That's once it's
6 capped after the final 2019-20 roll is
7 published.

8 LEGISLATOR RHOADS: But we knew
9 back in November that a cap applied.

10 MR. MILES: It's an existing
11 statute.

12 LEGISLATOR RHOADS: Right. And
13 we knew in January that a cap applied.

14 MR. MILES: But we didn't know in
15 '19-20 the existence of a reduction and
16 that's what we're talking about here in terms
17 of the way that the statutes and the local
18 laws interact. So, there is no issue with the
19 corrected tax roll. The correct publication
20 of the tax roll specifically. The issue is
21 once '19-20 is published you use what is
22 currently on the final '19-20 unless they get
23 a SCAR reduction, which is later in the year.
24 Then you use whatever is published as of
25 January. You cannot use what is capped

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2 eventually after the '19-20 is finalized.

3 And that's for the 100 Sheeps
4 Lane. Actually, that's a double capping issue
5 where there was a '18-19 capped parcel. That
6 roll was finalized. Then the '20-21 roll was
7 published. So that had to be adjusted for six
8 percent. And then it's adjusted again in
9 another calendar year because of the '19-20
10 finalization. So it's capped twice that
11 property. A little bit more complex than you
12 see here.

13 But the '18-19 created a cap on our
14 '20-21 which eventually comes into effect
15 again when there's an additional cap in
16 '19-20. A little more complex with the 100
17 Sheeps Lane. The same process applies. You
18 have to use what is published as of the
19 tentative publication on January 2nd and then
20 doesn't matter in terms of the finalization of
21 the roll in terms of its effect on the
22 tentative value that you use for your TPP
23 calculation. It affects the back year. It
24 affects the '19-20 year. That's what we
25 confirmed when we looked back at the

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2 exemptions. That's what we confirmed when we
3 did sampling. And that's what we confirmed
4 when we talked to our IT staff about the
5 whereabouts of the incorrectly published
6 roll.

7 The fact that it was completely
8 discarded and removed from the system it means
9 that it was not used for the calculation.

10 I can run over Sheeps Lane with you
11 if you want just to further -- I also haven't
12 seen evidence of there being -- where's the
13 incorrect roll? I haven't seen evidence of
14 that. I didn't see that in the packet. If
15 you could provide that that would be great but
16 I haven't seen that.

17 Legislator, do you want me to move
18 on to 100 Sheeps Lane? Legislator, can I go
19 over Sheeps Lane do you think?

20 LEGISLATOR RHOADS: We're still
21 on Point Lookout.

22 MR. MILES: Sure. This one's
23 more complex so.

24 LEGISLATOR KOPEL: While this
25 discussion is going on Legislator Ferretti has

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2 a question.

3 LEGISLATOR FERRETTI: Is this
4 property that you're speaking about with
5 Legislator Rhoads what was their tax -- do you
6 know what their tax was? Is this one of the
7 properties of the seven that were identified
8 that paid zero?

9 MR. MILES: I'm just looking at
10 the packet that was provided. I see 2020.
11 This was not zero in 2020. I think this one
12 of the -- I don't see it in the packet that
13 was provided, the one that the Majority
14 provided, but I think you are correct
15 legislator.

16 LEGISLATOR FERRETTI: I asked the
17 question. Correct that it was one?

18 MR. MILES: You can just tell me.

19 LEGISLATOR FERRETTI: I don't
20 know the answer.

21 MR. MILES: I believe this is
22 part of that seven.

23 LEGISLATOR FERRETTI: So it's one
24 of the seven that paid zero?

25 MR. MILES: Yeah. I believe

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2 they're paying taxes in '21-22.

3 LEGISLATOR FERRETTI: I think
4 Legislator Rhoads is going over some numbers
5 and I think he's going to dispute your
6 calculations. But let's assume for a second
7 that everything you're saying is accurate.

8 MR. MILES: I would love if you'd
9 assume.

10 LEGISLATOR FERRETTI: Let's
11 assume it. Was this contemplated when the
12 county executive and the assessor proposed --
13 by the way, I don't call it the taxpayer
14 protection plan. I think that's a fraudulent
15 name for it. It doesn't protect anybody. I
16 call it a phase-in. Was this contemplated
17 that this could happen when the phase-in was
18 proposed by the county executive?

19 MR. MILES: I'm not the county
20 executive. I'm not the former assessor.

21 LEGISLATOR FERRETTI: You were
22 deputy assessor when this was proposed,
23 right?

24 MR. MILES: I believe so. Yes.

25 LEGISLATOR FERRETTI: As deputy

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2 assessor, when the phase-in was proposed was
3 it contemplated that this could happen? And
4 by this I mean properties paying either zero
5 or next to zero as a result of the phase-in.

6 MR. MILES: I think I explained
7 in I don't recall which hearing at this point,
8 the one before the budget hearing I believe,
9 that that was a rare anomaly that homeowners
10 would be paying zero because of getting -- you
11 can't -- I'm sorry, I'm trying to focus.

12 LEGISLATOR FERRETTI: I know it's
13 rare. My question is, was it contemplated
14 that there would be rare instances of
15 multimillion dollar mansions paying zero? Was
16 that something you knew could happen?

17 MR. MILES: I don't think it's
18 contemplated that in a de novo SCAR hearing
19 that a hearing officer would give such a great
20 reduction.

21 LEGISLATOR FERRETTI: What was
22 the reduction? You valued it at over \$4
23 million, right? 4,012,000?

24 MR. MILES: No. That was the
25 original.

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2 LEGISLATOR FERRETTI: When you
3 say that was the original one that was what
4 the assessor --

5 MR. MILES: It was in the two
6 millions and then it was eventually capped
7 following the 6 and 20 rule. But it was a
8 reduction I think of approximately \$2 million.

9 LEGISLATOR FERRETTI: What
10 percentage was it reduced?

11 MR. MILES: That's probably about
12 15 or 20 percent I believe. Maybe higher.

13 LEGISLATOR FERRETTI: Wasn't it
14 like 50 percent?

15 MR. MILES: No.

16 LEGISLATOR FERRETTI: Wasn't it
17 reduced to 1,008,000?

18 MR. MILES: No, no.

19 LEGISLATOR FERRETTI: And we're
20 talking about the Lynbrook Avenue property.

21 MR. MILES: The taxable was
22 reduced to 2003 from a taxable of I think it
23 was above -- it might have been in \$3
24 million. It's likely 20 to 25 percent.

25 LEGISLATOR FERRETTI: So the

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2 assessment department valued it at over \$3
3 million and it was reduced to approximately \$2
4 million? Approximately.

5 MR. MILES: That looks like.

6 LEGISLATOR FERRETTI: How do you
7 justify that?

8 MR. MILES: It's a separate,
9 independent process. There's a de novo
10 hearing and everything. I can't assume what a
11 SCAR officer is reviewing. It's a de novo
12 hearing. It was a rare anomaly. I know that
13 the county attorney's office is working on a
14 solution to make sure that that anomaly is --
15 okay.

16 LEGISLATOR FERRETTI: I just want
17 to make sure I understand. When you say the
18 county attorney is working on a solution
19 you're talking about the deviation between
20 assessment's number and the eventual number?

21 MR. MILES: I think the issue of
22 the SCAR reduction reducing the taxable value.

23 LEGISLATOR FERRETTI: I guess
24 that's confusing to me because the goal here
25 should be to get the assessments to be

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2 accurate, right? Why would we need a solution
3 to the -- I think the solution is for the
4 Department of Assessment to get it right.

5 MR. MILES: The market value is
6 right in the mind of the assessor. We can't
7 come up with a reason for what the hearing
8 officer says in a de novo hearing. But I
9 believe the county attorney's office is
10 working on a statutory solution to the issue.
11 I don't know where that is in terms of -- I'm
12 sure there's a lot going on in Albany right
13 now.

14 LEGISLATOR FERRETTI: I see that
15 Legislator Rhoads has done his calculations
16 and I certainly don't want to hold him up
17 anymore. I have dinner reservations tonight.
18 I don't know actually. I'm happy to stay as
19 long as Legislator Rhoads wants to.

20 MR. MILES: You want to get a
21 drink?

22 LEGISLATOR FERRETTI: But I do
23 want to ask a question before I hand it back
24 to Legislator Rhoads to assessor Laveman. You
25 indicated, going back to the number on the

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2 land record website that is not yet up, the
3 savings due to the exemption that will be
4 probably a couple of more days to a few more
5 weeks, right?

6 Has the assessor recommended to the
7 administration or the county executive that
8 somebody propose a modification or an
9 amendment to the law that would allow --
10 because the law requires that information be
11 put up immediately and it seems like what we
12 have going on is that you need time to do
13 these calculations. Under the current law it
14 has to be immediate. When I say you, I know
15 you've only been there a week, but the
16 Department of Assessment is essentially saying
17 tough, we're get to it when we get to it.
18 When we can get to it.

19 What about an amendment to the law
20 that gives you some amount of time that can be
21 mutually agreeable that you can provide this
22 information? Because right now it's
23 essentially endless and when we have a
24 situation like the general taxes last year
25 it's been ten months. Perhaps we can work on

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2 an actual date where we don't have to keep
3 doing this every year as the new rolls come
4 out and say why isn't it up yet? Some kind of
5 deadline where the numbers have to be up.
6 Would you be open to that?

7 MS. LAVEMAN: It's something that
8 I think we should explore and discuss.

9 LEGISLATOR FERRETTI: Back to
10 Legislator Rhoads. Thank you.

11 LEGISLATOR RHOADS: Thanks
12 Legislator Ferretti.

13 What I'm having difficulty
14 understanding is that you have a home that was
15 valued at -- that had an effective market
16 value of \$1,008,000 in '19-20. The value of
17 that home was raised to \$4 million, just over
18 \$4 million, which we know violated the cap
19 because the most the value of that home could
20 have risen would be \$1,111,728 for a taxable
21 value of -- the most the assessment could have
22 been is 2622 plus 157 which would have been
23 six percent which would have given you 2779
24 which at one percent is \$2,779,000.00.

25 MR. MILES: What was the

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2 tentative value in 2020? This looks like the
3 final values here.

4 LEGISLATOR RHOADS: I'm sorry.
5 Tentative value was 1,048,800.

6 MR. MILES: That's probably a
7 final value.

8 LEGISLATOR RHOADS: On the
9 website it's listed under tentative value.

10 MR. MILES: I don't think so.
11 I'm looking at the land record viewer right
12 now. It doesn't specify it's a tentative
13 value. It says final as of 4-1-19 on the land
14 record viewer. Right there. If you look at
15 land record viewer and I'm reading it directly
16 and I'll read it into the record, final as of
17 4-1, 2019. You know what? I'm going to go
18 over the more complex one for everybody so we
19 have an understanding of what's going on.

20 MS. LAVEMAN: Might I suggest we
21 sit down in work session and we can sit down
22 at some point and go through the numbers? You
23 guys are sitting with your phone and
24 calculating and he's sitting with his phone
25 and calculating. If we really want to help

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2 the homeowners and the taxpayers and if you
3 think there's an error why don't we sit down
4 in a work session and go through the numbers
5 jointly?

6 LEGISLATOR RHOADS: We know
7 unfortunately that there's an error because we
8 see the result.

9 MS. LAVEMAN: We don't see the
10 error in the numbers.

11 LEGISLATOR RHOADS: Hold on. But
12 you see the error --

13 MR. MILES: Legislator, if you
14 don't mind, if you can indulge me for a
15 second. Let's go to the more complex one.
16 Let's go to 100 Sheeps Lane just for a second.

17 LEGISLATOR RHOADS: I want to
18 make sure that we understand the Lynbrook
19 property before we move on to a different
20 property and all other sorts of issues that
21 are going on.

22 MS. LAVEMAN: The Point Lookout.
23 Lynbrook Avenue, Point Lookout?

24 LEGISLATOR RHOADS: Yes. Not a
25 property in Lynbrook. I'm not trying to add

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2 another property to this equation.

3 MS. LAVEMAN: I just wanted to
4 clarify.

5 LEGISLATOR RHOADS: You have a
6 house where the value is changed. Let's use
7 the fair market value. Even if you're waiting
8 for the effective market value after the
9 grievances would have been heard you have a
10 property that went from 104088, \$1,048,800,
11 and the fair market value was brought up to \$4
12 million. You can't do that all at once at six
13 percent.

14 MR. MILES: You can do that for
15 the fair market value. Once it becomes
16 effective so you couldn't. But I'm not seeing
17 what the tentative value was for 2020.
18 Everyone keeps focusing on the finalized of
19 4-1, 2019.

20 LEGISLATOR RHOADS: The
21 tentative --

22 MR. MILES: No, no. The final
23 4-1, 2019 is one million 48. That was not in
24 place as of the publication of the 2019
25 tentative assessment. Remember, the 6 and 20

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2 applies to the market value.

3 But I want to do Sheeps Lane
4 because I happen to have the '18-19 value on
5 here so you can see as part of the 18,000 that
6 we're all alleging here that I can give you
7 the mechanics. So Sheeps Lane, the final
8 assessed value in 2018-2019 that was the
9 finalized --

10 LEGISLATOR RHOADS: Before we
11 move on to Sheeps Lane.

12 MR. MILES: This is part of your
13 18,000, right? So they both would affected by
14 the same problem.

15 LEGISLATOR RHOADS: Part of the
16 18,000, yes, but you still haven't answered
17 the question. You haven't answered the
18 question of why it is that a \$4 million house
19 in 2020-21 had a zero tax bill?

20 MR. MILES: I told you why
21 previously. Because the roll was published
22 as -- the '19-20 roll was published as of
23 April of 2019. The tentative roll was
24 published three months earlier in January.
25 The TPP exemption is a comparison between the

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2 tentative versus the final. Then they
3 received a reduction during SCAR and that's
4 how we got the zero. This has already been
5 explained.

6 LEGISLATOR RHOADS: But the fair
7 market value of the house is still \$1,048,800.

8 MR. MILES: The fair market value
9 does not get capped. The effective market
10 value gets capped.

11 LEGISLATOR RHOADS: You got the
12 website open. What was the value that the
13 Department of Assessment said the home was
14 worth for the 2019-2020 roll?

15 MR. MILES: The final was 1
16 million 48. The fair market was 1048 and the
17 assessed value was 2520 because the level of
18 assessment was .25.

19 LEGISLATOR RHOADS: Correct.

20 MR. MILES: Six percent to 2671.

21 LEGISLATOR RHOADS: How can you
22 get --

23 MR. MILES: Wait. Let me just do
24 the math for you. 2520 times 1.06. 2671.
25 That's how the 6 and 20 rule is applied.

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2 LEGISLATOR RHOADS: Except that 6
3 and 20 rule has resulted, according to what
4 you're telling me, has resulted in the absurd
5 result where you have a \$4 million house
6 that's paying nothing in taxes.

7 MR. MILES: That's not the
8 question we're here about today. We're here
9 about whether the TPP was.

10 LEGISLATOR RHOADS: But why isn't
11 that --

12 MR. MILES: Legislator, we're
13 here about whether the TPP calculation was
14 correct and it is. And I already described
15 what happened with the mansions and there is
16 a --

17 LEGISLATOR RHOADS: But with all
18 due respect, Mr. Miles, the issue that we had
19 with the TPP -- there were several issues that
20 I had with the TPP. One of them was that you
21 were using the tentative value as opposed to
22 the actual value determined at the end of the
23 grievance process to determine when the TPP
24 was actually going to be calculated.

25 MR. MILES: So the issue is --

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2 we're reverting back to the seven mansions
3 which I had previously testified to I think ad
4 nauseum.

5 LEGISLATOR RHOADS: It's not
6 seven. It's 18,400 properties this is
7 applying to.

8 MR. MILES: It is not.
9 Legislator, we said the seven parcels. Now
10 we're talking about the 6 and 20 rule, right?
11 It's two separate hearings that we're having
12 about this.

13 LEGISLATOR RHOADS: Not two
14 separate hearings. What I'm trying to figure
15 out is how on these 18,400 parcels,
16 properties, mostly mansions, we have them
17 paying either zero or we have them paying
18 substantially less than they're supposed to be
19 paying at a cost to other taxpayers.

20 MR. MILES: The issue is the
21 previous Mangano administration decided to
22 degrade the assessment roll and trying to
23 catch up we're getting capped at 6 and 20.

24 LEGISLATOR RHOADS: Look, if
25 there had been compliance with 6 and 20 would

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2 we have had anybody getting a zero property
3 tax bill?

4 MR. MILES: We did comply with 6
5 and 20. Therein lies what we're talking about
6 is that we did comply with 6 and 20. There is
7 five percent of the roll that was still capped
8 and that's what we're talking about here. We
9 applied the 6 and 20 correctly.

10 The issue is when you start out
11 with the very bad roll and where the market
12 values are \$1 million compared to \$4 million
13 and you're trying to catch up \$3 million there
14 is no doubt that you will be capped. That's
15 what we're working with here is a degraded
16 roll starting from \$1 million and that's why
17 the reassessment is necessary to try to catch
18 up to that value.

19 LEGISLATOR RHOADS: However,
20 doing it over a five year period of time is
21 what created a situation where you wound up
22 with a property getting a zero tax bill.

23 MR. MILES: I cannot speak for
24 the administration as to the policy for the
25 TPP. What I'm describing to you is how

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2 assessment works. You had very bad roll in
3 2020. Highly degraded roll and you're trying
4 to catch up to 4012 and you cannot get there
5 like that despite trying your best efforts to
6 reassess and that's because of where you're
7 starting. We're trying to get there with an
8 accurate roll and we're starting with \$1
9 million for a \$4 million home. How is that
10 explainable? How can that be explained?

11 LEGISLATOR RHOADS: It certainly
12 shouldn't be the case. But how do you wind up
13 with a \$4 million house paying zero in taxes?

14 MR. MILES: There's the 6 and 20
15 cap. You cannot predict what happens in the
16 small claims assessment world. It's a de novo
17 circumstance.

18 If there's any other questions
19 legislator let me know. Otherwise, I think
20 it's just two ships passing in the night. All
21 we're trying to do at the Department of
22 Assessment is follow the law set out by the
23 state.

24 MS. LAVEMAN: Once again
25 Legislator Rhoads, if you would like to have a

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2 sit down work session where we can work
3 through the numbers together with our
4 calculators the Department of Assessment would
5 be more than happy to sit with you and your
6 staff and go through the numbers.

7 LEGISLATOR RHOADS: I'm
8 attempting to reconcile your numbers now.

9 MR. MILES: Legislator we can
10 have a separate work group with that. We've
11 been sitting here for a couple of minutes
12 now. Why don't we have a meeting, your office
13 and our office like the assessor suggested,
14 and we can hash it out. I think it's a great
15 idea. Our offices are always open. We
16 suggest that. We'd like to see you, I mean, I
17 don't want to speak for the legislator but.

18 MS. LAVEMAN: I'd be more than
19 happy to set up a meeting where we can go
20 through any of these calculations with the
21 calculators in front of us and we'll just lay
22 it all out. But to sit here and go through
23 the same thing over and over again it doesn't
24 seem like we're achieving anything.

25 LEGISLATOR MULE: Who is the

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2 presiding right now? Who's presiding?

3 Howard, can we move on with this? This is
4 going nowhere. I have things that I would
5 like to ask about and right now this is a
6 waste of time. It's a waste of everybody's
7 time.

8 LEGISLATOR RHOADS: If you have
9 questions Legislator Mule.

10 LEGISLATOR MULE: Thank you. All
11 right. I have a series of questions based on
12 things that have been said. The first is, so,
13 acting assessor Laveman, you mentioned several
14 times that you are not an assessor. What will
15 it take for you to become an assessor?

16 MS. LAVEMAN: It's an
17 appointment.

18 LEGISLATOR MULE: That's what I
19 thought.

20 MS. LAVEMAN: I meet all the
21 qualifications for the New York State Office
22 of Real Property Tax Services and per the
23 Nassau County charter.

24 LEGISLATOR MULE: What will it
25 take to appoint you?

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2 MS. LAVEMAN: The resolution
3 that's pending before this body to be called,
4 voted upon and approved.

5 LEGISLATOR MULE: So we have a
6 resolution?

7 MS. LAVEMAN: Yes. It was
8 submitted in January.

9 LEGISLATOR MULE: And people have
10 been complaining that you are not the assessor
11 when in fact we could solve that problem
12 immediately?

13 MS. LAVEMAN: Correct.

14 LEGISLATOR MULE: Great. We've
15 been talking about the roll and one of the
16 things was about contested assessments,
17 grieved assessments, and there was a question
18 of what is it compared to the past? And I
19 believe that one of the things -- anyway,
20 here's my question. In terms of numbers that
21 are actually receiving reductions, can you
22 talk about that? What numbers are receiving
23 reductions in comparison to the old, very
24 wildly inaccurate roll?

25 MS. LAVEMAN: Yes. During the

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2 frozen roll of the prior administration I
3 would say 75 to 80 percent of properties
4 received reductions. During the year of the
5 reassessment, the '20-21 tax year, I think
6 approximately only about 80,000 out of 240,000
7 received reductions from the Assessment Review
8 Commission. And '21-22 only, if I recall,
9 about 113, 120,000, something like that, only
10 received. So less than 50 percent received
11 reductions from the Assessment Review
12 Commission. '22-23 is a work in progress
13 right now so I really can't speak of that.

14 LEGISLATOR MULE: To me, as a
15 layman, that says to me that the roll is much
16 more accurate than it has been in the past.
17 In terms of the amounts for people who were
18 successful, can you speak to the amounts that
19 they're receiving in terms of reductions
20 compared to past amounts?

21 MS. LAVEMAN: Right now the prior
22 two years, not the year that the Assessment
23 Review Commission is working on right now, the
24 percentage of reductions was also
25 substantially less than prior years.

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2 LEGISLATOR MULE: Thank you.

3 Mr. Miles, you mentioned something
4 about the coefficient of dispersion. I will
5 tell you I don't really know what that is.
6 Can you explain that please?

7 MR. MILES: It's a statistical
8 factor that used commonly to determine the
9 accuracy of an assessment roll. We utilize
10 that to test how accurate our roll was. And
11 for a heterogeneous county like ours or
12 assessing unit a COD of 15 is considered
13 fairly accurate. Having one under ten is
14 extremely -- it's just a great number for an
15 assessing unit of our size. Even if you
16 exclude the size of the county, having a
17 coefficient of dispersion within ten, whether
18 you're a few thousands parcels or the county
19 of Nassau, you are extremely happy with that
20 number.

21 MS. LAVEMAN: That's a number
22 that's used -- coefficients of dispersion are
23 used in assessing, it's countrywide but
24 definitely also something we discuss at our
25 assessor association conferences and things

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2 like that. The coefficient of dispersion is
3 very important as a means of checks and
4 balances to check and see if the roll is
5 accurate. So when you hear of a COD of ten
6 percent anyone in the assessment world is
7 going to say well done.

8 LEGISLATOR MULE: That was kind
9 of going to lead to my next question which is,
10 using whatever metrics you have and
11 professional standards how does our roll
12 compare? I think I hear that question.

13 MS. LAVEMAN: I'd say asked and
14 answered but yes. I think even other
15 assessors were quoted previously by Newsday
16 addressing that our coefficient of dispersion
17 is a good number resulting in an accurate
18 roll.

19 LEGISLATOR MULE: I'm going to
20 repeat a question I asked in the previous
21 hearing with regards to the assessment. Is
22 the department following all laws when they do
23 all of their work?

24 MS. LAVEMAN: Absolutely.
25 Without a doubt.

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2 LEGISLATOR MULE: Since we're
3 talking about it again, with regards to the
4 seven homes that are paying none, were any
5 mistakes made by the department to make that
6 happen?

7 MS. LAVEMAN: No. It was just a
8 convergence of multiple rules and statutes
9 that resulted in that end result. But we were
10 required and mandated to do that.

11 LEGISLATOR MULE: What I
12 understand that deputy assessor Miles said is
13 that the reason we're in that situation has to
14 do with the extremely degraded rolls that were
15 in the past; is that correct?

16 MS. LAVEMAN: That we started
17 with, yes.

18 LEGISLATOR MULE: This wouldn't
19 have happened if we had accurate rolls before
20 that?

21 MS. LAVEMAN: Correct.

22 LEGISLATOR MULE: I heard a
23 little bit of conversation about why the level
24 of assessment was changed. It was my
25 recollection in previous hearings that the

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2 reason that was done is because -- I'm asking
3 for confirmation or you can correct me if I'm
4 wrong -- that that happened because had we
5 gone with the original agreed upon level of
6 assessment that the rolls would not have
7 become accurate for 20 years; is that
8 correct?

9 MS. LAVEMAN: As a result of the
10 state statutes that we were just discussing we
11 could have never caught up and the roll would
12 have been undervalued for years and years.
13 There was no way to catch up to the
14 appropriate values.

15 LEGISLATOR MULE: It was in fact
16 the correct decision to do that?

17 MS. LAVEMAN: We would have been
18 left without a fair and accurate roll.

19 LEGISLATOR MULE: We would have
20 paid all that money for the reassessment and
21 it would have been for nothing essentially?

22 MS. LAVEMAN: Right.

23 LEGISLATOR MULE: That's it.

24 LEGISLATOR BIRNBAUM: Thank you.
25 I don't know if you recall but in December of

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2 2019 I submitted a piece of legislation which
3 was approved unanimously that an acting
4 commissioner cannot stay in that position for
5 more than six months before coming to the
6 legislature for approval. So given that it's
7 October and we have until April, I believe,
8 until the six months time would fall flat, but
9 when I made that legislation, the executive's
10 office actually never prepared legislation
11 appointing a commissioner so we had an acting
12 commissioner for years without having a
13 confirmation hearing.

14 So now we do have a law that says
15 we have to have a process where the
16 legislature approves or disapproves of a
17 candidate within six months of an
18 appointment. So I'm pretty certain that this
19 body will have to act on the legislation that
20 was filed.

21 MS. LAVEMAN: I would hope you
22 won't wait for six months though.

23 LEGISLATOR BIRNBAUM: I would
24 hope not either but I know that would be the
25 maximum according to the law now.

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2 Secondly, when I was listening to
3 the discussion about the different townships
4 sending out the bills to their residents, I
5 know when I received my bill from the Town of
6 North Hempstead I looked at it pretty
7 thoroughly and I read everything on it because
8 I wanted to make sure I'd understand where the
9 numbers came from. And I, in fact, then had
10 an opportunity to call the tax assessor's
11 office, the receiver of taxes rather in the
12 Town of North Hempstead to get some more
13 clarification. And it did take some time to
14 really understand all the terms on the bill.
15 But the numbers are there. You just have to
16 know how to work with it.

17 So I have no idea what the Town of
18 Hempstead bill or the Town of Oyster Bay bill
19 would look like. But perhaps there should be
20 a meeting of the assessor's office and the
21 different townships so that there could be
22 more information supplied to a resident.

23 MS. LAVEMAN: I think we should
24 all work together. We're all in the same
25 business. It would make sense to all plan and

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2 work together to be as transparent as we can
3 be for our property owners.

4 LEGISLATOR BIRNBAUM: Yes. I
5 would certainly advocate for that as I think
6 we all would. So, I would like to see that
7 happen. Because it is confusing for the
8 average taxpayer to decipher all the terms on
9 the bill.

10 MS. LAVEMAN: It's something we
11 can certainly work towards.

12 LEGISLATOR BIRNBAUM: Thank you
13 so much.

14 LEGISLATOR FERRETTI: I just want
15 to add something to the record because I know
16 Legislator Mule in her first question asked
17 about what you had previously said about not
18 being an assessor. I want to make it clear
19 for the record, are you an assessor by trade
20 Ms. Laveman?

21 MS. LAVEMAN: An assessor by
22 trade?

23 LEGISLATOR FERRETTI: You're an
24 attorney, right?

25 MS. LAVEMAN: I'm an attorney,

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2 yes.

3 LEGISLATOR FERRETTI: Are you
4 currently practicing as an attorney?

5 MS. LAVEMAN: No.

6 LEGISLATOR FERRETTI: But you are
7 an attorney, right?

8 MS. LAVEMAN: I'm a licensed
9 attorney as many elected assessors have been
10 in the past.

11 LEGISLATOR FERRETTI: So you're
12 an attorney even though you're not
13 practicing.

14 MS. LAVEMAN: I'm a licensed
15 attorney.

16 LEGISLATOR FERRETTI: Are you a
17 licensed assessor?

18 MS. LAVEMAN: There is no such
19 thing as a licensed assessor. All assessors
20 must be appointed. You're not an assessor by
21 trade. You have to be appointed. You can be
22 a former assessor. But to be an assessor it's
23 an appointment and it's up to you to appoint
24 an assessor.

25 LEGISLATOR FERRETTI: So you're

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2 talking about the Nassau County assessor?

3 MS. LAVEMAN: No. I'm talking
4 about everywhere.

5 LEGISLATOR FERRETTI: Are there
6 any elected assessors in New York State?

7 MS. LAVEMAN: I don't know.
8 There might be a few in some villages or
9 elsewhere. But you're either elected or
10 appointed. There is not a trade of assessor.
11 You have to be appointed. So hypothetically
12 if I was an assessor for Nassau County and my
13 term ended or I retired I was a former
14 assessor. But it's not something -- you don't
15 get a degree in assessment. You could be a
16 licensed appraiser.

17 LEGISLATOR FERRETTI: Let me tell
18 because maybe it's not making sense to you why
19 I'm asking these questions. In the last three
20 and a half years the Majority has proposed
21 multiple times a referendum to determine
22 whether we should have an elected or an
23 appointed assessor. And much of the criticism
24 and the reason that the Minority has stated
25 that they are opposed to a referendum to

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2 determine whether to have an elected assessor
3 is that they didn't want to have an assessor
4 that was, quote, learning on the job.

5 So, what I'm trying to determine is
6 whether you are learning on the job?

7 MS. LAVEMAN: Absolutely not. I
8 don't think you would find anyone residing in
9 Nassau County that would be more qualified and
10 have the 360 degree view of assessment that I
11 do. Not to pat myself on the back but the
12 reality is I have been in the assessment world
13 in one form or another for over 30 years.
14 That's without a doubt. I know property
15 valuations. I know the legal side of property
16 valuations. I have attended the IAAO legal
17 conference for the past, except for during the
18 pandemic, for the past five years. I have met
19 with assessors throughout the country for the
20 assessment world.

21 I have, as I've told you now twice,
22 met with assessors from all of New York State
23 because I think it's important for Nassau
24 County to become active in the New York State
25 Assessors Association.

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2 I started out as an attorney in the
3 late '80s. I was a SCAR hearing officer doing
4 valuations and decisions for over ten years.
5 I started representing property owners as an
6 attorney in the tax cert world doing
7 valuations from the nonmunicipal side. So I
8 know it now from the municipal side and the
9 grievant's side.

10 I also know property values because
11 I was a transactional residential and
12 commercial real estate attorney. So I know
13 valuations in transactional work. In the
14 Assessment Review Commission we did valuations
15 of commercial, residential property day in and
16 day out. I was integral in that process. I
17 appeared before you many times explaining and
18 answering many questions regarding that.

19 So, I think there's very few people
20 that could assist the taxpayers and be more
21 transparent on assessment than me because I
22 have my experience, as I've said, a 360 degree
23 view and my view is probably going to be
24 different from someone whose just been doing
25 it from one side for all these years.

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2 LEGISLATOR FERRETTI: You are
3 still taking classes though, correct?

4 MS. LAVEMAN: The classes that
5 are required to be done within three years of
6 appointment. After tomorrow I'll have only
7 two more left which are scheduled to take in
8 November.

9 LEGISLATOR FERRETTI: There's
10 some of certification the charter requires
11 within three years of becoming the assessor;
12 is that correct?

13 MS. LAVEMAN: Yes. That's what
14 the charter says.

15 LEGISLATOR FERRETTI: You will be
16 reaching those milestones as the acting
17 assessor, correct?

18 MS. LAVEMAN: Yes.

19 LEGISLATOR FERRETTI: And
20 wouldn't you consider that learning on the job
21 or you're not learning on the job?

22 MS. LAVEMAN: I'm not learning.
23 I'm required to take the classes. I already
24 know the information.

25 LEGISLATOR FERRETTI: But you

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2 didn't pass the test?

3 MS. LAVEMAN: No. Every single
4 class I passed every test.

5 LEGISLATOR FERRETTI: I thought
6 you took a test --

7 MS. LAVEMAN: That's a different
8 test that has nothing to do with my ability to
9 be an assessor. That's why a question was
10 raised but you don't know, as I explained to
11 Legislator Nicolello, everyone taking that
12 test has already been an assessor. It's a
13 designation, three letters after your name,
14 but it has nothing to do with your ability to
15 be an assessor. Everybody taking that test is
16 already an assessor.

17 MR. MILES: I think also my
18 understanding of a lot of these solely elected
19 assessors in the state also have to gain some
20 kind of certification or education. So I
21 think that's also something to --

22 MS. LAVEMAN: What's also
23 interesting is in the charter and ORPTS rules
24 they say you need two years of college to be
25 an assessor. You and I both know to become an

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2 attorney I've had seven years, four years of
3 college, three years of law school. So, I
4 certainly my educational requirements far
5 exceed the state requirements to be an
6 assessor. My background far exceeds what is
7 needed to be an assessor. So I think I more
8 than have achieved the requirements.

9 LEGISLATOR FERRETTI: A few
10 minutes ago in response to one of Legislator
11 Mule's questions I believe you indicated that
12 had the 6-20 rule -- apologize -- had the
13 level of assessment not been changed it would
14 take 20 years for the numbers to become
15 accurate; is that right?

16 MS. LAVEMAN: I think for some
17 properties. Depends on the property. You
18 can't say in generalities but for many
19 properties that were underassessed. It's just
20 mathematical.

21 LEGISLATOR FERRETTI: Has there
22 been any type of calculations done that lead
23 you to believe that it would take 20 years?
24 Was that projected in any type of document?
25 Or is that just an educated guess? Where you

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2 did come up with 20 years?

3 MR. MILES: I believe there was a
4 review a few years ago.

5 LEGISLATOR FERRETTI: By who?

6 MR. MILES: I believe under the
7 former assessor's office.

8 MS. LAVEMAN: For certain
9 properties.

10 MR. MILES: Right. I think upon
11 trying to create a calculation for some of
12 these parcels it looked like it would take up
13 to 20 years if there was no change in level or
14 no change in the law or anything like that.

15 LEGISLATOR FERRETTI: I'm just
16 remembering back to when assessor Moog was
17 here before us and we had those hearings
18 specifically about the level of assessment
19 because that was a pretty big issue a couple
20 of years ago. I remember him saying it would
21 take eight years. I remember then we were
22 told it would take 12 years. I never heard
23 20. That's a new number I'm hearing now. But
24 I would certainly, you know, I've never heard
25 that number before. So, I'd just like to know

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2 where you got it from.

3 LEGISLATOR MULE: It came from me
4 Legislator Ferretti. That was what I
5 remember. It could be inaccurate.

6 LEGISLATOR FERRETTI: I guess
7 that's my point. You asked about it and it
8 was confirmed, so.

9 MS. LAVEMAN: I think what was
10 said was that it could have taken that long
11 and it's all property specific. There's some
12 properties that wouldn't have had an issue and
13 some properties that were so underassessed
14 that would have the issue. I think it's a
15 case-by-case basis as to some might have taken
16 12 years. Some might have taken two years.
17 Some might have taken longer than that because
18 of how all the assessed values were
19 different. So I don't think we really can
20 talk in complete generalities.

21 LEGISLATOR FERRETTI: Fair
22 enough. Thank you.

23 LEGISLATOR RHOADS: I think that
24 one of the difficulties that we're having is
25 that we're not sure that the information that

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2 we're being provided is entirely accurate in
3 the sense that the '19-20 value is not a value
4 that was unknown to us until April 1st of
5 2020. The fair market value of the Lynbrook
6 Avenue parcel was listed at 1,048,800 is the
7 result of a -- was not the result of a
8 grievance the preceding year. So the 148,8
9 value was what was carried over. So even
10 though it was --

11 MR. MILES: Carried over from the
12 '18-19 roll?

13 LEGISLATOR RHOADS: Carried
14 from '18-19.

15 MR. MILES: So the last final
16 assessment roll we knew of as of January 2,
17 2019.

18 LEGISLATOR RHOADS: So as of
19 January 2, 2018, because there was not a
20 successful grievance, so as of January 2, 2018
21 it was \$1,048,800.

22 MR. MILES: So as of January 2 of
23 2019 we did not have a final assessment roll
24 for '19-20. But we did have a final
25 assessment roll from '18-19.

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2 LEGISLATOR RHOADS: You had a
3 final assessment from '18-19, yes. Which put
4 it at 1,048,800. And I guess in our
5 calculations, my calculations, the issue I'm
6 having is the fact that you can't get from
7 1,048,800 to \$4,012,000 under the cap if the
8 cap is applied.

9 MR. MILES: I don't have that
10 final number. But like I said, because if
11 this is part of the parcels that you had an
12 issue with I have Sheeps Lane. Because I have
13 the '18-19 and I will explain it to you and I
14 have tried a few times to explain it. But I
15 have the '18-19 final and I can show you on
16 Sheeps Lane how it applies so I can satisfy
17 you.

18 LEGISLATOR RHOADS: If you want
19 to do a separate work session we're happy to
20 go through this.

21 MR. MILES: I'd love to do a
22 separate work session.

23 LEGISLATOR RHOADS: Separate work
24 session?

25 MR. MILES: Yes. Absolutely.

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2 LEGISLATOR RHOADS: I'm saying
3 for the Lynbrook Avenue property the issue
4 that I'm having is that you can't get from
5 '18-19 to where you are in 2020 under the
6 6-20 cap.

7 MR. MILES: I don't have that in
8 front of me but I would love to add that to
9 the work session.

10 MS. LAVEMAN: I think we did back
11 at the office calculate it all and we can. I
12 encourage us to set something up.

13 LEGISLATOR RHOADS: And we can
14 certainly do that. If I can just inquire
15 though, with respect to construction phase-in
16 now. The new construction phase-in was passed
17 by the state in response to the unintended
18 consequences of the five year phase-in,
19 right? The property that I spoke about in
20 Wantagh the taxes going up from 10,000 to
21 \$31,500 that was the result of new
22 construction not being included in the
23 phase-in. Also something that we pointed out.

24 MR. MILES: I don't want to speak
25 for Robin, we're not the administration or

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2 policymakers. I know that in the memo
3 provided to the state that it had to do with
4 incentivizing building and improving your home
5 during the pandemic. Like we said, we can't
6 speak for the administration but in that memo
7 it seemed to be relevant to incentivizing
8 improving your home during a tough time.

9 LEGISLATOR RHOADS: You're kind
10 of here on behalf of the administration,
11 aren't you?

12 MR. MILES: I represent the
13 Department of Assessment. But I suggest
14 looking at that memo. It does spell out what
15 the reasoning was.

16 LEGISLATOR RHOADS: I think we
17 are beating this to death at this point but we
18 will go through the separate work session
19 though.

20 With respect to veterans'
21 exemptions. Back in January '20-21 incorrect
22 assessments were sent out overcharging
23 homeowners -- the result of which was
24 overcharging homeowners about \$13.7 million
25 due to the miscalculation of approximately

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2 28,000 veteran exemptions. Has that money
3 ever been refunded to taxpayers?

4 MR. MILES: The veterans tax
5 bills were corrected and the clergy both
6 received the exemptions that they should have
7 received.

8 LEGISLATOR RHOADS: We're talking
9 about with respect to the school exemption.

10 MR. MILES: The school exemption
11 was never an issue. The issue was the general
12 tax bills there was an issue with the Adapt
13 system incorporating the Taxpayer Protection
14 Plan when applying it to the special
15 districts.

16 LEGISLATOR RHOADS: There were
17 two separate issues with respect to veterans
18 exemptions. One issue was that veterans were
19 not receiving, some veterans and clergy were
20 not receiving exemptions that they were
21 entitled to.

22 MR. MILES: From our standpoint
23 once that was found we came immediately to
24 this body.

25 LEGISLATOR RHOADS: There,

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2 however, was a separate issue with respect to
3 approximately 28,000 exemptions that were
4 applied incorrectly. So that in fact these
5 individuals were receiving more of an
6 exemption than they were actually entitled
7 to. Which as a result would have resulted in
8 a \$13.7 million shift to everybody else that
9 wasn't getting the exemption.

10 I guess the question that I had was
11 while we were aware of that error was any
12 effort made to refund to the remaining
13 taxpayers the \$13.7 million overcharge.

14 MR. MILES: There's nothing
15 indicating an issue with the school tax bills
16 for the veterans.

17 LEGISLATOR RHOADS: I'm not
18 talking about '21-22. I'm talking about
19 '20-21.

20 MR. MILES: Like I said, there
21 was nothing indicating that issue. The issue,
22 the prevalent issue was the misapplication by
23 the Adapt system of the TPP exemption.

24 LEGISLATOR RHOADS: You're
25 talking about the phase-in or the incorrect

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2 application of phase-in to veterans, clergy
3 members which required a \$5.6 million
4 correction. I'm talking about a separate
5 \$13.7 million --

6 MR. MILES: Like I said, there's
7 nothing indicating in our system there was an
8 issue with the school. The issue was solely
9 with the general. Like I said, as soon as we
10 found that issue we went straight to this body
11 to correct it. So.

12 LEGISLATOR RHOADS: We'll
13 follow-up separately on that. There is a
14 \$13.7 million issue that needs to be
15 rectified. If we do owe money to homeowners
16 we need to figure that out.

17 MR. MILES: So removing
18 exemptions from veterans? That's what it
19 would be.

20 LEGISLATOR RHOADS: At this point
21 the mistake has been made. The question is,
22 are we going to compensate the remaining
23 homeowners that paid for that \$13.7 million?

24 MR. MILES: Like I said, there
25 was no error indicated to me. But what is

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2 being suggested is that there should have been
3 less money to the veterans?

4 LEGISLATOR RHOADS: We're talking
5 about the incorrect application of an
6 exemption.

7 MR. MILES: Understood. I'll
8 double back and check.

9 LEGISLATOR RHOADS: We will
10 follow-up with counsel on our end. I think
11 that's it. I think we're looking forward, as
12 far as I'm concerned, I don't know if anybody
13 else has anything, but I think I'm looking
14 forward to our working session so we can get
15 to the bottom of this.

16 MS. LAVEMAN: Happy to set it
17 up. Let me know when works for you.

18 LEGISLATOR FERRETTI: Just
19 explain to me this working session. The
20 working session is to go over the numbers that
21 we just went over?

22 MS. LAVEMAN: If that's what
23 you're seeking. I'm offering the opportunity
24 to -- there seems to be, as I'm seeing it,
25 that you're not agreeing with Rob's numbers

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2 and if that's the case I'm offering the
3 opportunity for us to sit down, we show you
4 our numbers, you show where you reached the
5 numbers and we can see if we can figure out
6 how we're not --

7 MR. MILES: We can go to your
8 offices. You can come to the --

9 LEGISLATOR FERRETTI: Let me tell
10 you why that's a concern for me. I know
11 there's not that many members of the public
12 here today but I think that ultimately we're
13 trying to get answers for residents and this
14 is a public hearing where residents can view
15 it online and they can come in and comment.
16 You're proposing doing it in one of our
17 offices which obviously is not a public
18 hearing.

19 MS. LAVEMAN: We have given you
20 our responses. We did all the calculations.
21 As far as we see, the numbers we have
22 calculated are accurate. So, it's very hard
23 to show you our numbers when we're here and
24 you're there where you obviously have your own
25 calculations. So what I'm suggesting is let's

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2 get down to the nitty-gritty of it and show
3 us. We sit down together at a table and we
4 can see if we can figure out where we're not
5 connecting in the numbers. To me that's what
6 makes sense.

7 LEGISLATOR FERRETTI: I'll leave
8 it to Legislator Rhoads.

9 LEGISLATOR KOPEL: Thank you.
10 You can pick up your purple hearts on the way
11 out. Thank you for your time.

12 (Hearing concluded at 4:22 p.m.)

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CERTIFICATION

I, FRANK GRAY, a Notary
Public in and for the State of New
York, do hereby certify:

THAT the foregoing is a true and
accurate transcript of my stenographic
notes.

IN WITNESS WHEREOF, I have
hereunto set my hand this 27th day of
October 2021.

FRANK GRAY