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NASSAU COUNTY LEGISLATURE

RICHARD NICOLELLO
PRESIDING OFFICER

LEGISLATIVE SESSION

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

Monday, March 23, 2020
1:20 P.M.

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

LEGISLATOR RICHARD J. NICOLELLO

Presiding Officer
9th Legislative District

LEGISLATOR HOWARD KOPEL

Deputy Presiding Officer
7th Legislative District

LEGISLATOR DENISE FORD

Alternate Presiding Officer
4th Legislative District

LEGISLATOR KEVAN ABRAHAMS

Minority Leader
1st Legislative District

LEGISLATOR SIELA BYNOE

2nd Legislative District

LEGISLATOR CARRIE SOLAGES

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
22
23 LEGISLATOR LAURA SCHAEFER
24 14th Legislative District
25

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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

10

11 LEGISLATOR JOSHUA LAFAZAN

12 18th Legislative District

13

14 LEGISLATOR STEVEN RHOADS

15 19th Legislative District

16

17 MICHAEL PULITZER

18 Clerk of the Legislature

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2 LEGISLATOR NICOLELLO: Call the
3 this meeting of the Nassau County Legislature
4 to order and ask that Legislator Bill Gaylor
5 lead us in the Pledge of Allegiance.

6 (Whereupon Pledge of Allegiance was
7 recited.)

8 LEGISLATOR NICOLELLO: Please
9 remain standing for a moment of silence for
10 all of our residents who are suffering from
11 this virus, those that obviously have
12 contracted the virus, their families, all of
13 our residents who are going through this very
14 difficult time and the anxiety that it has
15 caused. Thank you.

16 I am going to call the roll.
17 Deputy Presiding Officer Kopel.

18 LEGISLATOR KOPEL: Here.

19 LEGISLATOR NICOLELLO: Alternate
20 Deputy Presiding Officer Ford.

21 LEGISLATOR FORD: Here.

22 LEGISLATOR NICOLELLO: Minority
23 Leader Abrahams.

24 LEGISLATOR ABRAHAMS: Here.

25 LEGISLATOR NICOLELLO: Legislator

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2 Siela Bynoe.

3 LEGISLATOR BYNOE: Here.

4 LEGISLATOR NICOLELLO: Legislator

5 Carrie Solages.

6 LEGISLATOR SOLAGES: Here.

7 LEGISLATOR NICOLELLO: Legislator

8 Debra Mule.

9 LEGISLATOR MULE: Here.

10 LEGISLATOR NICOLELLO: Legislator

11 Gaylor.

12 LEGISLATOR GAYLOR: Present.

13 LEGISLATOR NICOLELLO: Legislator

14 Muscarella.

15 LEGISLATOR MUSCARELLA: Here.

16 LEGISLATOR NICOLELLO: Legislator

17 Birnbaum.

18 LEGISLATOR BIRNBAUM: Here.

19 LEGISLATOR NICOLELLO: Legislator

20 DeRiggi-Whitton.

21 LEGISLATOR DERIGGI-WHITTON:

22 Here.

23 LEGISLATOR NICOLELLO: Legislator

24 Kennedy.

25 LEGISLATOR KENNEDY: Here.

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2 LEGISLATOR NICOLELLO: Legislator

3 McKevitt.

4 LEGISLATOR MCKEVITT: Here.

5 LEGISLATOR NICOLELLO: Legislator

6 Schaefer.

7 LEGISLATOR SCHAEFER: Here.

8 LEGISLATOR NICOLELLO: Legislator

9 Ferretti.

10 LEGISLATOR FERRETTI: Here.

11 LEGISLATOR NICOLELLO: Legislator

12 Drucker.

13 LEGISLATOR DRUCKER: Here.

14 LEGISLATOR NICOLELLO: Legislator

15 Walker.

16 LEGISLATOR WALKER: Here.

17 LEGISLATOR NICOLELLO: Legislator

18 Lafazan.

19 LEGISLATOR LAFAZAN: Here.

20 LEGISLATOR NICOLELLO: And

21 Legislator Steve Rhoads.

22 LEGISLATOR RHOADS: Here.

23 LEGISLATOR NICOLELLO: We are all

24 here in person or participating via remote.

25 I just would like to add to that

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2 moment of silence to include NBC employee
3 Larry Edgeworth who had contracted the virus
4 and has tragically passed away. Thank you
5 again.

6 To start things off, I think all of
7 us on behalf of the residents of Nassau County
8 want to extend a heartfelt thank you and our
9 appreciation for the health care workers who
10 are on the front line, who are reporting for
11 work, who are aiding the sick and those who
12 are in need of health care at this time. Very
13 strenuous, very stressful and they're
14 reporting for work every day to make sure
15 their residents are being cared for.

16 I want to thank you to our police
17 and responders. As is always the case, when
18 those of us who are sheltering in our homes
19 and taking precautions and staying away and
20 social distancing, our police and first
21 responders, although they are getting the
22 protection, although they're following their
23 own protocols to keep themselves safe, they
24 are still out there on the front lines and
25 making sure they respond to emergencies and

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2 all the different means of assistance that our
3 residents need.

4 Also to thank you the workers who
5 are providing our essential services both in
6 government, here in Nassau County, and at the
7 other levels of government. Also in the
8 private sector that are keeping our society
9 afloat. From utilities, the food service
10 workers, especially for our government
11 workers, who are providing the services that
12 people need in this time of crisis.

13 Why are we here with this pandemic
14 going on?

15 Basically, as the people I have
16 just mentioned, we are doing our jobs.
17 Governor Cuomo made a point of this last week
18 when speaking at the legislature. Our job is
19 a crucial job, especially in an emergency, is
20 that your elected officials meet and do the
21 business of government to keep our government
22 running, to make sure that those emergency
23 items get passed, that the administration gets
24 the support that it needs.

25 To amplify why we are here at this

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2 point, over the last few days the
3 administration has come to us with a number of
4 emergencies. It is important that for the
5 continuity of government that we continue to
6 meet on a regular basis. It's important that
7 we be there for those emergencies again to
8 keep government services running not only just
9 during the crisis but when we come out on the
10 other side of this that things be as
11 normalized as possible.

12 The CDC issued guidelines
13 indicating that for the next eight weeks there
14 will be no gathering of more than be 50
15 people. Or their should be no gatherings of
16 more than 50 people. So we will continue to
17 meet on a regular basis to do the business of
18 the county but we will continue to do so using
19 all the mechanisms that we can through
20 electronic participation, limiting the
21 involvement of the public in this chamber et
22 cetera.

23 We have taken a number of
24 precautions today. There are several
25 legislators who are participating remotely.

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2 We have spaced ourselves out as much as
3 possible. This chamber has been cleaned and
4 recleaned and cleaned as early as this morning
5 to make sure that it is as safe as possible.
6 Each of us had our temperature taken as we
7 walked into the chambers. And again, we have
8 limited the number of staff who are here and
9 the number of members of the administration.

10 The public, unfortunately, is not
11 joining us for the first time in the history
12 of this legislature. At least present.

13 Public can and hopefully are watching via our
14 streaming. We have developed a mechanism for
15 the public to participate in terms of comments
16 by submitting emails to the legislature.

17 We've received a number of them and they will
18 be read in just a few moments.

19 Before I proceed does anyone want
20 to add anything?

21 We do have public comment. Two or
22 three of the slips relate to an item which we
23 are going to hold until later but there are
24 one or two that may be of a more generic
25 nature. So do we have someone that can read

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2 those two emails? There's one by the ACLU and
3 one by Mr. Margolis. He submitted two. One
4 relates directly to the phase-in legislation
5 which we will consider. We will hear that
6 later. But he also considered one as to
7 procedure. We have Chris Boyle will read
8 them.

9 MR. BOYLE: Chris Boyle with the
10 Majority. This comment was submitted on March
11 23rd from the Nassau County New York Civil
12 Liberties Union.

13 To the Nassau County Legislature; I
14 am submitting these comments to the
15 legislature to be entered into the record for
16 the legislative session taking place on March
17 23, 2020.

18 As the director of the Nassau
19 County New York Civil Liberties Union and a
20 member of the Nassau County Jail Advocates I
21 was hoping to write generally about the issues
22 and needs of the Nassau County Correctional
23 Facility and establish a working relationship
24 with the new sheriff. Under the
25 circumstances, these comments will also

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2 include the topic of COVID-19 and the lives at
3 risk currently inside the jail.

4 As advocates for incarcerated
5 people, we were encouraged to see some
6 positive media exposure when Mr. Dzurenda
7 indicates that he is open to working with the
8 advocacy community. We look forward to
9 reaching out to arrange introductory
10 meetings.

11 Under the immediate situation, we
12 encourage Sheriff Dzurenda to make a public
13 statement as quickly as possible outlining a
14 plan for keeping people safe and lowering
15 anxiety inside the facility. As is clear, the
16 level of anxiety for incarcerated people,
17 their families and of course correction
18 officers is known to be very high and
19 information, expertise, solid policy and
20 comprehensive planning will help to alleviate
21 that anxiety. It is vital that the sheriff
22 and the county leaders, including the Public
23 Safety Committee of the legislature, show
24 leadership and provide public information as
25 quickly as possible.

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2 The Nassau County Jail Advocates
3 and New York Civil Liberties Union are
4 concerned for all people at the facility and
5 particularly those most vulnerable, including
6 people over 50, women who are pregnant, people
7 with substance abuse issues and mental health
8 issues.

9 We would like to recommend that in
10 addition to creating a plan to reduce the
11 population inside the jail by considering
12 release of vulnerable people to their
13 families, the availability of mental health
14 support be accelerated, access to testing be
15 prioritized to the extent possible, phone
16 calls, stamps and writing materials be made
17 accessible at no cost and video visits be
18 offered. We hope that the temperature checks
19 are being conducted on a regular basis and
20 information and education on the disease is
21 being made available to incarcerated people.

22 We would also request that careful
23 recordkeeping be put in place to be able to
24 report out to the public exactly how many
25 people are being separated or isolated and for

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2 how long, how many people have been exposed,
3 what are the hygiene and sanitation protocols
4 for the facility and what is the time lapse
5 between a request for a medical visit and the
6 actual visit.

7 We would also request that
8 communication with families be attended to as
9 anxiety is very high amongst families and
10 there doing time on the outside.

11 We hope that the sheriff brings new
12 reform lens to his work at the Nassau County
13 Jail as we have heard he brought to the Nevada
14 prison system. We'd like to call the
15 following issues to his attention.

16 There is an ongoing problem at the
17 jail concerning the grievance process.
18 Currently advocates receive many reports of
19 incarcerated people being threatened if they
20 put in a grievance or ask for a grievance
21 form.

22 Incarcerated people have to ask for
23 a grievance form from COs which creates a very
24 obvious power dynamic.

25 One option for grievances, which is

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2 the first option available, is conducted
3 internally entirely by correction staff. This
4 is an obvious conflict of interest.

5 There is no centralized location to
6 determine the extent, number or categories of
7 grievances. Incarcerated people have an
8 option to snail mail grievances to the
9 oversight board known as the Board of
10 Visitors. They can send a grievance to the
11 SCOC only after the internal process -- which
12 is already problematic -- has been exhausted.
13 They can call the district attorney's
14 anti-corruption hotline, which relies on legal
15 thresholds. They can call advocates. Many of
16 them exhaust all these options and there is no
17 mechanism to determine and compile data and
18 outcomes.

19 There is no appropriate protocol or
20 policy regarding the housing of transgender
21 individuals. When asked, the prior sheriff
22 stated that the policy is based on anatomy.
23 That is not an appropriate policy.

24 There is no public reporting on the
25 number of people requiring substance abuse

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2 treatment or medication or medication and
3 treatment for mental illness.

4 There's no routine training of COs
5 concerning de-escalation or training on the
6 special needs of people with mental illness.

7 There is no public reporting on the
8 number of people kept in keep-lock or the
9 number of hours on average they are kept in
10 keep-lock.

11 There are virtually no reentry
12 programs with the requisite preplanning to
13 provide an opportunity for success when people
14 leave the jail.

15 People are being interviewed by ICE
16 agents with no information about their rights
17 to refuse. Language access information is not
18 available.

19 Families who visit are often
20 standing in line outdoors in weather and
21 visiting hours are shutdown one and a half
22 hours prior to the times posted.

23 Access to law libraries are limited
24 depending on space-sharing arrangements with
25 the few programs that exist inside the jail.

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2 Materials in the law libraries are inadequate.
3 These are only some of the issues
4 that have been identified by Nassau County
5 Jail Advocates. We would like to emphasize
6 that these items outlined as no public
7 reporting also means that the public and
8 advocates assume there is no recordkeeping.
9 The data points listed above, as well as
10 others, should be required by the Public
11 Safety Committee of the legislature and
12 reported on publicly.

13 Since the 1990s Nassau County Jail
14 has been subjected to oversight by the
15 Department of Justice and the New York State
16 Attorney General's Office. It has been the
17 site of over 13 deaths between 2011 and 2017.
18 The oversight board has very little authority
19 and the culture inside the jail is known to be
20 abusive.

21 The New York Civil Liberties Union
22 has been involved with trying to clean up the
23 jail and it's culture since that time. We
24 have conducted interviews and have compiled
25 reports based on those interviews and would

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2 welcome the opportunity to share them with the
3 new sheriff. We look forward to setting up
4 meetings and we encourage immediate public
5 comments outlining a comprehensive plan during
6 this scary time. Leadership from the top can
7 go a long way toward mitigating anxiety and
8 ensuring safety and prioritizing the value of
9 the lives of those currently incarcerated
10 during the COVID-19 crisis.

11 That's from the New York Civil
12 Liberties Union.

13 LEGISLATOR NICOLELLO: There were
14 two from Mr. Margolis. One had to do with
15 procedure. It's shorter than the second one.

16 MR. BOYLE: I believe this is
17 it. This is in regards to the legislative
18 meeting today, March 21, 2020, from Michael
19 Margolis, 97 Northern Parkway West, Plainview,
20 New York 11803.

21 Dear Legislature, whatever our
22 differences may be please stay safe during
23 this extremely difficult time.

24 With that being said, I'm aware
25 that the governor has issued an executive

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2 order for the legislature to operate and hold
3 a meeting without the public, which supersedes
4 the open meeting law. It should be noted that
5 based on the current coronavirus threat to all
6 of us and the need for our legislature, the
7 local government, to operate without everybody
8 potentially becoming sick, the governor's
9 actions make total sense.

10 However, with that stated, the
11 governor did what he did to ensure local
12 government could operate safely to handle
13 emergency issues during this time. Not for
14 the legislature to prevent and slip in a
15 proposed local law that are not an emergency
16 at the given time without the public being
17 able to present and ask questions, provide
18 rebuttal to responses, et cetera, as the
19 majority of people in Nassau County are
20 self-quarantined to their homes based on the
21 state of emergency and wouldn't even think
22 that there is a meeting occurring.

23 For example, on the agenda today
24 proposed local law clerk item 79-20 is
25 something that should be addressed as it

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2 specifically mentions a need to extend a
3 deadline due to the effects of the
4 coronavirus.

5 However, proposed local law clerk
6 item 21-20 amendment is something that should
7 not be voted on today given the fact that this
8 proposed local law has nothing to do with an
9 immediate need, coronavirus, or is detrimental
10 to the life and safety of all of Nassau
11 County, that should trump every resident's
12 rights.

13 Further, it should be noted that
14 Presiding Officer Nicoletto has repeatedly
15 stated to the public, through the media, that
16 proposed local law item 21-20 amendment would
17 not be voted on until June. Therefore, any
18 vote at this time would clearly be a political
19 move to slip in a law during a time of
20 political game.

21 I urge you not to vote on anything
22 today not deemed as an emergency as a result
23 of the coronavirus as it will surely add to
24 the legal challenge which can result in the
25 offset of whatever action is taken and

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2 additional legal expenses and issues for the
3 entire Nassau County. Thank you.

4 LEGISLATOR NICOLELLO: Thank you
5 Chris. There are other emails pertaining
6 public comments which will be read at the time
7 that the items that they relate to are
8 called.

9 In the mean time, anyone who is
10 watching who does want to submit a public
11 comment can do so by sending to the following
12 email address. M Pulitzer. M-P-U-L-I-T-Z-E-R
13 at Nassau County NY, that's all one word,
14 Nassau County NY dot gov. I can't guarantee
15 that if you email us now it will be read into
16 the record at this meeting but it will be made
17 part of the record of today's meeting.

18 As I said, some of the legislators
19 are participating electronically. That is
20 permitted under the governor's order. As well
21 as the fact that we are having this meeting
22 without the public being present.

23 However, we also need to suspend
24 our rules at least to the extent that it
25 applies to participation by electronic means.

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2 Notwithstanding the governor's directive, we
3 still have to abide by our rules. I would ask
4 for a motion to suspend the rules to allow
5 legislators to participate electronically.

6 Deputy Presiding Officer Kopel
7 makes that motion. Seconded by Legislator
8 Rhoads. All in favor signify by saying aye.
9 Those opposed? Motion passes.

10 For those who are participating
11 electronically I guess we will handle this
12 like a conference call. When you have
13 something to add to the proceedings just speak
14 up and we will make sure that you get
15 recognized in turn.

16 We have as part of our regular
17 calendar, aside from the hearing and the
18 proposed local law involving the phase-in, all
19 of the other items have passed through
20 committees two weeks ago, were debated and
21 discussed at that time. Public comment was
22 available at that time on those items. But it
23 has been agreed by the Minority and Majority
24 that these items can be passed at this time
25 without any further debate or discussion by

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2 the legislature. So I'm going to read those
3 items and then we're going to have a vote.

4 The vote itself will be a voice
5 vote unless I hear any opposition from those
6 participating remotely. Then we will go to a
7 roll call.

8 Item 3, Ordinance 20. Item 4,
9 Ordinance 21. Item 5, Ordinance 22. Item 6,
10 Ordinance 23. Item 7, Ordinance 24. Item 8,
11 Ordinance 25. Item 9, Ordinance 26. Item 10,
12 Ordinance 27. Item 11, Ordinance 28. Item
13 12, Ordinance 29. Item 13, Resolution 26.
14 14, Resolution 27. 15, Resolution 28. 16,
15 Resolution 29. 17, Resolution 30. 18,
16 Resolution 31. 19, Resolution 32. 20,
17 Resolution 33. 21, Resolution 34.

18 Motion on all those items?
19 Legislator Schaefer moves that. Legislator
20 Drucker seconds the consent items. Any debate
21 or discussion? Hearing none, all in favor
22 signify by saying aye. Those opposed? Those
23 items pass unanimously.

24 Now we are going to go to the
25 emergency items that have been submitted for

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2 this legislative meeting. I'm going to
3 read -- there's consent on most of these
4 emergency items, so I'm going to read the ones
5 that there's consent on and we will have a
6 vote on those and then read the ones without a
7 consent second.

8 78 of 2020 is a resolution to
9 authorize the transfer of appropriations
10 heretofore made within the budget for the year
11 2020.

12 79, a local law to amend the Nassau
13 County Administrative Code to extend the
14 deadline to file an application for the
15 correction of an assessment for the tentative
16 assessment roll filed on January 2, 2020.

17 80, a resolution requesting the
18 legislature of the state of New York to enact
19 and the governor to approve and act to amend
20 the retirement and social security law in
21 relation to the retirement of members who
22 serve as police medics, police medic
23 supervisors and members who perform police
24 medic related services in the County of Nassau
25 Police Department.

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2 82, a resolution requesting the
3 legislature of the state of New York to enact
4 and the governor to approve and act to amend
5 the retirement and social security law in
6 relation to establishing a death benefit for
7 deputy sheriffs employed by Nassau County.

8 83, a resolution requesting the
9 legislature of the state of the New York to
10 enact and the governor to approve and act to
11 amend the retirement and social security law
12 in relation to providing accidental disability
13 retirement for deputy sheriffs in Nassau
14 County.

15 85, a resolution to authorize the
16 Nassau County Office of Emergency Management
17 to accept any assistance, including but not
18 limited to gifts or grants of real or personal
19 property, but not including money, from any
20 public or private source for the purpose of
21 responding to and recovering from the novel
22 coronavirus, COVID-19 disaster emergency.

23 A-14 of 2020, a resolution
24 ratifying the commissioner of shared services
25 award and execution of a purchase order

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2 between the county acting on behalf of the
3 Department of Public Works and Winter Brothers
4 Hauling of Long Island.

5 I need a motion to establish an
6 emergency. Moved by Legislator Rhoads.
7 Seconded by Legislator Mule. Any debate or
8 discussion on establishing the emergencies for
9 these items? Hearing none, all in favor of
10 these items signify by saying aye. Correct
11 there is no negative votes on those? They all
12 pass by all 19 members of the legislature.

13 What I'm going to do is before we
14 go to considering those items, just calling
15 the emergency on the other two that will not
16 receive unanimous consent.

17 84 is a resolution requesting the
18 legislature of the state of New York to enact
19 and the governor to approve and act to amend
20 Chapter 269 of the laws of 1979 relating to
21 authorizing the county of Nassau to lease
22 certain lands acquired pursuant to the
23 provisions of Article 15 of the Parks and
24 Recreation Law in relation to extending such
25 authorization to lease or permit such

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2 premises.

3 81 of 2020 is a resolution
4 authorizing the county executive to execute a
5 grant agreement between the county acting on
6 behalf of the Department of Parks and the
7 Museums at Mitchel doing business at the
8 Cradle of Aviation.

9 That's 84 and 81 of 2020.

10 Moved by Legislator Ford. Seconded
11 by Legislator Gaylor. 84 relates to Silver
12 Beach. 81 relates to the museum at the Cradle
13 of Aviation.

14 We have a motion on an emergency.
15 All in favor signify by saying aye. Those
16 opposed? We are going to do a roll call to
17 establish the votes on these obviously because
18 I can't see and can't determine who is
19 actually voting no on these. To streamline
20 things, all members of the Minority have voted
21 no for these emergencies. All members of the
22 majority have voted yes. So the vote is 11 to
23 8. We need 13 votes. So those emergencies
24 fail.

25 So now we go to the items on the

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2 emergency calendar where we did establish
3 emergencies. With the consent of the Minority
4 I'm not going to reread these items. I'm
5 simply going to call the item numbers. Clerk
6 item 78, 79, 80, 82, 83, 85 and A-14. Moved
7 by Legislator Ferretti. Seconded by
8 Legislator Lafazan. These items are before
9 us.

10 Several of the items relate to home
11 rule messages. We have two specifically with
12 respect to the New York Nassau County Deputy
13 Sheriffs. One of which relates to a
14 deficiency in retirement death benefits
15 according to the deputy sheriffs. Another
16 relates to accidental disability retirement
17 benefits afforded to deputy sheriffs. These
18 are home rule messages that require
19 legislation by the state to be signed by the
20 governor of the state of New York.

21 There is another home rule message
22 relating to the police medics relating to a
23 change in the nomenclature, the way they are
24 referred to, so that the law is consistent and
25 there's no issue when these police medics have

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2 to deal with the various administrations of
3 the state of New York.

4 Let's see. There is a budget
5 transfer that we approved last week. We are
6 simply ratifying for emergency services.

7 There is an emergency to allow the
8 county to accept a gift or gifts of personal
9 property under the circumstances. This
10 relates to when individuals want to give gifts
11 of supplies, masks, gowns, and that type of
12 thing to the county in this emergency
13 situation.

14 And lastly, there was an emergency
15 having to do with the hauling of trash or
16 debris from county facilities. Again, that's
17 goes to an emergency situation.

18 Included within this group is an
19 extension of the grievance deadline from April
20 2nd to April 30th. This will give people
21 additional time to file their challenges to
22 their assessment. As we've said before, our
23 residents are suffering through an incredible
24 crisis situation. Some of our residents have
25 been diagnosed with coronavirus. Some have

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2 been hospitalized. Others are quarantining at
3 home. Families affected. Others have
4 potentially been exposed and are
5 self-isolating. Our health care workers are
6 going through an incredible stressful time
7 with incredible courage. Same with our first
8 responders. And the general population is
9 going through incredible anxiety about their
10 health, their future of their jobs, the stock
11 market, et cetera.

12 So as with other levels of
13 government, it's important to give people
14 additional time to do things to protect their
15 rights. Most importantly, the federal
16 government has extended the time to file your
17 income taxes from April 15th to June 15th.
18 July 15th. So this is not the first time
19 we've sought to extend the assessment
20 challenge deadline. Last year we did it after
21 the assessment roll out. We did it after
22 Sandy. It is the right thing to do.

23 We have residents again who are
24 troubled and are not concentrating whether to
25 file a challenge to their assessment. We have

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2 residents who use firms every year. Those
3 firms are closed because they are not
4 essential services. So those residents,
5 because of that, could lose the opportunity to
6 challenge their assessment. That's the basis
7 for it.

8 Does anyone want to weigh in on any
9 of these emergencies? Katy Horst from the
10 administration wanted to say a few words.

11 MS. HORST: I just want to say
12 this morning the county executive asked ARC to
13 extend the deadline to April 30th as well.

14 LEGISLATOR NICOLELLO: All
15 right. It's the right thing to do. It will
16 give people until April 30th to file their
17 assessment challenge either remotely, and I
18 certainly encourage them to do it remotely
19 because the hours with respect to when it's
20 being accepted in person can change. Those
21 who need assistance to file it remotely they
22 can call our offices. We can try to do
23 everything that we can if they're not familiar
24 with the technology to try to make sure that
25 their rights are protected.

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2 Legislator DeRiggi-Whitton.

3 LEGISLATOR DERIGGI-WHITTON: I

4 also want to mention as of this morning's
5 press conference the particulars involving the
6 drop off of emergency supplies are going to be
7 worked out. I'm sure once the county
8 executive has a list or there's some protocol
9 it will be distributed to all of the
10 legislators. As I really think this is one
11 way we can help each other during this time as
12 long as we respect the social distancing. And
13 if everyone takes a look and sees what they
14 have. If they have extra of this or other
15 things it's a good time to try to help our
16 neighbors as well.

17 LEGISLATOR NICOLELLO: We
18 certainly echo that. Any other debate or
19 discussion? Comments from anyone who is
20 remote? All right. Hearing none, all in
21 favor of these items signify by saying aye.
22 Those opposed? They carry unanimously.

23 We have taken care of the
24 emergencies. We have passed the consent
25 items. The only item that's left to go is the

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2 hearing and vote on the proposed local law
3 with respect to the phase-in. So I'm going to
4 call the hearing at this time.

5 It's item one, a hearing on a
6 proposed local law to amend Title A of Chapter
7 6 of the Nassau County Administrative Code in
8 relation to New York State Real Property Tax
9 Law Section 485.

10 Moved by Legislator Ferretti.
11 Seconded by Legislator Kopel. So the hearing
12 is now open. We need a vote to open the
13 hearing. All in favor of opening the hearing
14 signify by saying aye? The hearing is now
15 open.

16 What I think we will do is perhaps
17 have the public comment read and then we can
18 go the legislative comments and/or questions.

19 MR. BOYLE: Chris Boyle with the
20 Majority again. These are comments submitted
21 to the clerk for the record of this public
22 hearing. This is from Rex Margolis, 97
23 Northern Parkway West, Plainview, New York
24 11803.

25 Argument for public comment on

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2 proposed local law clerk item 21-20
3 amendment.

4 Dear Legislature, my name is Rex
5 Margolis. I am eight years old. For the
6 first five years of my life I lived at 16
7 Peter Lane in Plainview. For the last three
8 years I lived at 97 Northern Parkway in West
9 Plainview. I'm a second grade student at
10 Stratford Elementary School. I love my
11 friends and my home. While this message is
12 for the legislature, I am going to speak to my
13 own legislator, Drucker.

14 Mr. Drucker, I know who you are and
15 I have been around you several times. I know
16 the pain and stress you have caused my family
17 over the last year and a half. Additionally,
18 all of my friends are aware of what you have
19 done to my family and that we might be forced
20 to leave our home. How could you allow this
21 to happen? Do you not have a heart? What
22 steps have you taken over the last year and a
23 half to help us?

24 Although I am only eight years old,
25 I know the difference between right and

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2 wrong. I watch my parents leave early in the
3 morning and sometimes return home even after I
4 am already in bed for the night to be able to
5 provide for my brother and I.

6 Additionally, I have learned about
7 teamwork through sports and education. Even
8 if I was the best player in my soccer league
9 it doesn't mean my team would win as there is
10 to I in team. No person on a team is truly
11 better than the other as the team wins and
12 loses together. I even now know what taxes
13 are and what it means if you don't pay them.

14 I have seen you at the JCC and at
15 my school reading books to children. If you
16 think that is going to make up for hurting my
17 family and my friend's family or any family it
18 is not. I know my father has done everything
19 to make you aware of the problem so many will
20 face with the taxes, yet you have done nothing
21 to fix it. Stop saying you're here to help if
22 you don't help. Our community choose you to
23 lead the team but you are not leading because
24 too many players are being left out.

25 Every second grader knows one plus

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2 one equals two. How is it that you can't do
3 simple math? If you are able to vote that a
4 family has to pay more than their fair share
5 out of necessity, which you so claim, then you
6 must understand that even a second grader
7 knows that your vote promotes stealing. When
8 my family runs out of money because we can no
9 longer afford to pay our neighbor's share of
10 the taxes, does that mean I can just go into
11 the Shoprite and start eating food? Can I
12 walk into Harmons and walk out with my
13 vitamins without paying? Aren't these
14 necessities? Would you vote to when people
15 run out of money they can steal?

16 It is clear to me at eight years
17 old that you are penalizing some families and
18 rewarding others. My father tells me that
19 yourself currently pay no property taxes or if
20 anything a very small amount.

21 Further, my father tells me that
22 you sold a property in Plainview for just
23 short of \$900,000 that was valued on the old
24 tax roll at or around \$300,000. And that
25 after the reassessment the taxes on your old

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2 home would be increasing \$5,000. Again, even
3 an eight year old can realize you have taken
4 advantage and continue to take advantage of
5 your own people.

6 While I will not sit here and tell
7 you I am a perfect angel and do not get in
8 trouble, I will tell you that you my parents
9 have taught me to try to learn from my
10 mistakes and for the most part I do.

11 I am begging you to help my family
12 and all the other families who will be hurt by
13 the Taxpayer Protection Plan. Please vote no
14 even if it is against what your political
15 party wants. There has to be a better plan
16 where all of the residents contribute equally
17 to the problem we face. You could have spent
18 the last year and a half working on this plan
19 but you didn't because it was not what your
20 political party wanted. I am eight years old
21 and I don't care nor should I have to care
22 about politics. I care that my friends and I
23 live in our homes.

24 Please help my family and all other
25 families that will be hurt. Isn't that what

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2 you're job is?

3 That was from Rex Margolis.

4 There's another one from Michael Margolis, 97
5 Northern Parkway West Plainview, New York
6 11803.

7 Dear Legislature, all of you by now
8 know who I am and the problem I and at least
9 seven other Nassau County homeowners are faced
10 regarding the Taxpayer Protection Plan.

11 For a year and a half I have
12 advised you of the major problem with the
13 Taxpayer Protection Plan and how at least
14 7,000 newly constructed homes end up
15 subsidizing Laura Curran's plan to fix the tax
16 freeze left by the Mangano administration.

17 Unfortunately, for a year and a
18 half I have watched you grill the assessor on
19 stupidity, basically where the new market
20 values on homes were coming from, even though
21 every resident could challenge that number
22 through the grievance process. Instead of
23 wasting crucial time on something that meant
24 nothing, you should have been focusing on the
25 issue of the proposed Taxpayer Protection

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2 Plan's fairness and implementation to all
3 homeowners. Instead, you chose to not to deal
4 with Laura Curran's proposed Taxpayer
5 Protection Plan and the problem you caused to
6 the 7,000 homes with new construction in
7 Nassau County. You ignored my pleas and the
8 pleas of many other homeowners because we are
9 only 7,000 homeowners and not the majority.

10 However, if you actually got the
11 real numbers like you said were waiting on,
12 then you would realize that these 7,000 homes
13 are paying for the majority of the Taxpayer
14 Protection Plan. Or as I call it the taxpayer
15 theft plan.

16 Presiding Officer Nicoletto, you
17 were recently quoted in Newsday as saying that
18 you are now changing the name from the
19 Taxpayer Protection Plan to the Reassessment
20 Phase-In Act of 2020 because you said it
21 wasn't fair to call it a taxpayer protection
22 plan when so many taxpayers would be hurt by
23 the plan.

24 You also stated that you intended
25 to vote for the plan and had enough votes for

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2 it to pass. I thought I was dreaming when I
3 read your quote. After 18 months you think
4 changing the name makes it okay? You can put
5 a piece of feces in a box and stamp air
6 fresher on it, that doesn't mean when you open
7 the box it isn't going to smell like you know
8 what. Simply changing the name is not
9 protecting homeowners of Nassau County being
10 hurt.

11 How can you vote for something that
12 will hurt anybody in Nassau County? This is
13 not a decision to go to war. You took an oath
14 to protect everybody. If you vote yes to
15 this, then when you run for reelection the
16 next time tell the truth. Make sure your
17 slogan reads Nicolello, I vote to hurt you.

18 Moving on, it makes me wonder if
19 any of you have even read this local law and
20 thought about the consequences. Do you
21 realize the language reads exemption? Usually
22 exemption means you don't have to pay. But in
23 this case it could mean you have to pay a lot
24 more than what you are supposed to. Why
25 wasn't that language changed to make it clear

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2 to the public? Do you care that it uses a
3 tentative assessment roll as part of the key
4 calculation, meaning that every homeowner was
5 denied due process of law to challenge that
6 number?

7 Do you realize there is no
8 requirement in this local law that you even be
9 a resident of the county or even the state?
10 That the property is not rented or used for
11 commercial purposes? That you are not
12 delinquent on past property taxes? How can
13 you vote that your constituents have to
14 subsidize residents of other states? Or
15 people using their properties for economic
16 gains instead of residential purposes?

17 By voting yes to this Taxpayer
18 Protection Plan all you are doing is telling
19 people not to move to new construction in
20 Nassau County or not to improve their existing
21 homes. The message you send is, welcome to
22 Nassau County or thank you for improving your
23 home. Now you have to pay 70 to 90 percent
24 more of your fair share of taxes. But don't
25 worry, that will decrease over the next five

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2 years. By the way, even if we charge you the
3 fair rate of property taxes, we still have
4 some of the highest property tax rates in the
5 county. And as you know, you can't even write
6 off more than \$10,000 on your taxes. So.

7 Basically Nassau County is not a
8 place to move unless you make over a million
9 dollars a year. And if you did then why would
10 you move here?

11 You all chose not to put political
12 party aside and come up with a solution that
13 would work equally for all property owners of
14 Nassau County. From day one I have been told
15 that the reason for the phase-in is because
16 the homeowners going up to their fair share
17 will be forced to sell their homes if the fair
18 share is implemented all at once. To this
19 date, not one economist or any proven data or
20 study has been provided to show as much. Why
21 haven't these types of studies been done by
22 the county?

23 Which brings me to Legislator
24 Abrahams. Legislator Abrahams has been a very
25 strong proponent of Laura Curran's Taxpayer

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2 Protection Plan demanding that the Republicans
3 vote for it. I have heard Legislator Abrahams
4 say, and it is no secret, that his district is
5 home to some of the least affluent homeowners
6 in Nassau County. These are the residents
7 that didn't know how to file a tax grievance,
8 didn't think they could afford an attorney to
9 file a tax grievance or just trusted the
10 system and as such is the district with the
11 highest percentage who will see their property
12 tax values decrease because of the
13 reassessment.

14 Yet knowing that these residents
15 are less affluent and are paying more than
16 they are supposed to be paying, Legislator
17 Abrahams believes that this is a good plan.
18 Continue to overcharge the poorest people.

19 Legislator Abrahams, you didn't
20 even ask one question to Assessor Moog to try
21 to protect your overpaying constituents at the
22 meeting on the update of the reassessment
23 several weeks ago. Don't you all have to ask
24 why? Clearly this is not about the people.
25 It is about politics. It is about making sure

1

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2

Laura Curran gets another four more years. We

3

all know that the only reason the Republicans

4

have all of a sudden come around on this is

5

because Laura Curran spent \$100,000 of

6

taxpayer money to send out political mailings

7

demanding the Republicans vote for this plan.

8

The mailings even gave the number to directly

9

call Presiding Officer Nicoletto's office.

10

This was a clear political mailing paid for by

11

the taxpayers that boxed in the Republicans.

12

Again, most of you up here are

13

attorneys or maybe all of you. Did any of you

14

report County Executive Curran to the district

15

attorney for spending \$100,000 in taxpayer

16

money on clear political mailings? Who

17

exactly are all representing? How can you

18

allow the county executive to use taxpayers'

19

money for the county executive's own political

20

gain?

21

Now here we are today in the middle

22

of a war known as the coronavirus. Even

23

assuming that we had the data to support the

24

Taxpayer Protection Plan being implemented,

25

that data would be garbage today. The world,

1

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2 which includes Nassau County, has been turned
3 upside down in the last two weeks. My job has
4 seized and my occupation has shut down for at
5 least 90 days. Probably more. Unlike all of
6 you, a lot of us will not see any income for
7 months through no fault of our own. Any
8 savings we had for our children's college, for
9 a rainy day was most likely in the stock
10 market, which has been decimated. The
11 majority of your constituents are middle
12 class, so the federal government will do
13 nothing for us. They do not take into account
14 that a family making \$200,000 in Nassau County
15 is not the same as a family in Idaho making
16 \$200,000.

17 In a time of crisis you have all
18 been on social media saying we need to work
19 together as a community and practice social
20 distancing. Although you are ready to vote to
21 hurt 7,000 families because the 19 of you, who
22 are all very intelligent people, couldn't come
23 up with a solution to the problem over the
24 last 18 months. What if the 7,000 families
25 you are prepared to hurt ignored the messages

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2 of our government and just walked around
3 spreading coronavirus. It would be a major
4 problem and all of a sudden you would remember
5 we exist also.

6 Supposedly you all took this job to
7 help to create fairness, to keep communities
8 working together. Not to vote for a plan that
9 the presiding officer openly admits will hurt
10 families of the community.

11 I am prepared to sit down with all
12 of you and create a constitutional plan to
13 protect all homeowners --

14 LEGISLATOR KOPEL: Chris, I think
15 your time is up.

16 LEGISLATOR NICOLELLO: I think
17 you have gone well beyond the five minutes.
18 Three minutes actually.

19 MR. BOYLE: That's all I have.

20 LEGISLATOR NICOLELLO: I think
21 there is one from Mr. Orosz. That is a much
22 shorter statement.

23 MR. BOYLE: This is from Bob
24 Orosz, resident of Garden City, former member
25 of the Residential Assessment Reform Team.

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2 To Michael C. Pulitzer, clerk of
3 the legislature. My question is for the
4 county legislature on how the county is going
5 to address the potential problems to the base
6 portions of the four classes of properties
7 that determine tax rates for each district
8 during these troubling times? Residential
9 property taxes are based solely on adjusted
10 assessed values while commercial properties
11 also include potential income generated from
12 those properties. Now, if these commercial
13 properties lose their income and sales tax
14 decline, then where will the revenues come
15 from to pay for county services?

16 History has taught us that when
17 commercial properties receive reductions that
18 these reductions are usually passed on as
19 increases to the residential property owners'
20 tax bills. Has this possible scenario been
21 contemplated by anyone in this administration
22 before the legislature votes on sweeping
23 changes to the tax assessment process? The
24 outcome could be devastating to property
25 owners. Especially the elderly and those

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2 living on fixed incomes while negatively
3 affecting the residential housing market. How
4 can homeowners be protected from these
5 sweeping changes?

6 Again, Bob Orosz, Garden City,
7 former member of the Residential Assessment
8 Reform Team.

9 LEGISLATOR NICOLELLO: Is
10 Mr. Moog and/or his counsel available at the
11 moment? I thought they were going to be on
12 the call. Did you want to respond to that at
13 all? Mr. Miles I see you.

14 MR. MILES: I will answer
15 briefly. Section 1803 of the Real Property
16 Tax Law limits increases in the adjusted base
17 proportion. So, if this were to occur wherein
18 the commercial values decrease extensively the
19 increase to other classes will be limited by
20 one percent for the adjusted base proportions.

21 LEGISLATOR NICOLELLO: So it
22 sounds like there's a circuit breaker of some
23 kind to lessen the impacts to other classes
24 when one class drops precipitously?

25 MR. MILES: Correct.

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2 LEGISLATOR NICOLELLO: Thank you
3 very much. Legislator Ford.

4 LEGISLATOR FORD: So Mr. Miles,
5 as a result of this coronavirus, if we see a
6 number of small businesses go under and not
7 reopen the taxes that would have to be made up
8 by the commercial property taxes will have to
9 be absorbed by the other businesses?

10 MR. MILES: Right now we're
11 working with the '22-'23 assessment roll based
12 on Glen's loss of the tax status date for
13 '22-'23 is this January. Right now the
14 assessments for '20-'21 are stable and cannot
15 be adjusted by the Department of Assessment
16 legally.

17 In terms of what would happen
18 regarding decreases in commercial value that
19 would be reflected in the '22-'23. I know
20 that David and the evaluation team is
21 monitoring the situation and we are waiting
22 for the values to come in over the next few
23 months. If there is a decrease -- I'm
24 assuming -- if there is a recession there will
25 be an adjustment made on the '22-'23 because

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2 it's not final yet. We will take that into
3 consideration. It would probably affect both
4 commercial and residential properties.

5 LEGISLATOR FORD: So that then in
6 future years you then may change the base
7 proportion so that maybe in the '22-'23 years
8 that the residents may end up.

9 MR. MILES: Yes. We have to by
10 law.

11 LEGISLATOR FORD: But what
12 happens if we enter into a recession? I mean
13 it. Like for '21 we're going to be collecting
14 taxes in either October or April of next year,
15 correct? School taxes or whatever. County
16 taxes. And business just don't come back. So
17 they're not paying anything. There's like
18 nothing. Where does that money get made up
19 from?

20 MR. MILES: You're talking about
21 the '20-'21 and the '21-'22 roll?

22 LEGISLATOR FORD: Correct.

23 MR. MILES: Yeah. Because of the
24 legal restrictions the Department of
25 Assessment is not able to change the values

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2 because the tax status date was January 2,
3 2019. I'm sorry 2018. No, I was right,
4 2019. I apologize. So many different rolls.
5 But that would require state legislation. We
6 know in the past that the state has come up
7 with legislation to help in times of need and
8 emergency like the Sandy Emergency Bill which
9 is part of Section 1803 of the law. So I
10 would make an assumption that if there is a
11 recession that the state would try to help and
12 they would probably put something under
13 Section 1803.

14 LEGISLATOR FORD: So are you
15 actually looking at that to have a plan in
16 place so that we can actually try to get that
17 relief from New York State as we did with
18 Sandy?

19 MR. MILES: We have to review
20 those options. This has kind of come up
21 pretty quickly. We were hoping I guess a few
22 weeks ago I would like to assume that we are
23 all hoping that we can limit the spread and
24 exposure and after a few weeks businesses may
25 be shut down but would start coming back. We

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2 have to wait to see what the federal
3 government is going to do in terms of sending
4 money to local businesses and government.

5 MR. MOOG: A lot of what's going
6 on with the valuation will depend on the
7 federal bailout plan. If tenants are made
8 whole on the loans that are being proposed and
9 those loans will be forgiven if they're paying
10 payroll and leases, a lot of the landlords
11 should be made whole during that period of
12 time.

13 I know the federal reserve bank and
14 the treasury and federal government is doing
15 its best to try to limit the economic fallout
16 from this. One of the options they're using
17 is interest-free loans that can be forgiven if
18 they are being used for payment of leases and
19 payment of payroll. We'd have to really
20 examine this loan bid and we have until
21 December for the next roll. Current roll is
22 locked in place by state law. So it also
23 depends if the state wants to try to relieve
24 any distress from commercial property owners
25 during this period of time.

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2 LEGISLATOR FORD: Thank you
3 Mr. Moog. I just want to go back when you
4 said the so loans that you're talking about
5 the federal government is considering so that
6 it would be interest free and possibly
7 forgiven. That is not through the small
8 business association? Is that through another
9 agency?

10 MR. MOOG: The bailout package is
11 called phase one, phase two, phase three being
12 debated right now in the Senate and in the
13 House. One of the parts, I don't know if it's
14 phase one or phase two of the bailout, is to
15 try to extend loans. Give low interest or
16 free loans to businesses, and if they use part
17 of that loan to pay for their lease or pay for
18 payroll those parts of the loans will be
19 forgiven. In a sense, be able to keep
20 businesses in place, keep landlords whole and
21 keep the workforce paying while this
22 coronavirus quarantine is going about.

23 Then hopefully once a vaccine or
24 some remedy comes about for the coronavirus
25 and things come back to normal, businesses can

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2 start quickly rather than businesses going out
3 of business because they can't pay leases and
4 landlord go bankrupt because there's no
5 tenants.

6 So this is all being debated right
7 now and we are trying to see what the package
8 will be from Washington. Very hopeful, I'm
9 hopeful and hopeful that both the Republicans
10 and Democrats can work out their differences
11 and get that type of package to small
12 businesses and to people simply furloughed or
13 laid off because of the coronavirus. It's
14 very important economically to have people
15 feel secure financially so that when this
16 terrible virus is eradicated or cured we can
17 start resuming going back to normalcy and get
18 back up. That's one of the goals they're
19 doing. I've read a lot of line and I have
20 seen a lot of statements made by the federal
21 reserve bank that that's what they really
22 desire to do.

23 MR. MILES: Presiding Officer
24 Nicoletto, I forgot to announce ourselves on
25 the record. Robert Miles, deputy assessor.

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2 Dave, I think you should announce yourself.

3 MR. MOOG: David Moog, county
4 assessor.

5 LEGISLATOR FORD: Thank you very
6 much for your response. I agree with you. I
7 hope that we do get this so that our small
8 businesses will get the relief they need.

9 MR. MOOG: Thank you. We all
10 hope for the best on that.

11 LEGISLATOR NICOLELLO: Thank you
12 very much for responding to the public
13 comment. I think we will have debate,
14 discussion now during the hearing and after
15 that's done we will go back to the vote.

16 The question came up why we would
17 consider a phase-in now. Mr. Moog was with us
18 on I think March 3rd or March 4th to testify
19 that it needed to be done as early as
20 possible. In March in fact. That the time
21 needed the staff to make the calculations
22 using an antiquated system, that the time for
23 communication with receiver of taxes in other
24 municipalities, that the time was needed to
25 incorporate existing exemptions Mr. Moog made

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2 the case at the time that you really couldn't
3 wait until later in the year to pass this
4 phase-in. And his testimony actually was
5 before governments started to be reduced to
6 essential staff. We know that for example the
7 Assessment Department will be operating at 25
8 percent staff for the time being. It may
9 eventually move up when the rest of our
10 society starts to move up to greater
11 staffing. The case has certainly been made
12 that this is something that cannot wait.

13 As I said, the CDC is recommending
14 that there be no gathering over 50 people for
15 at least eight weeks. This is the situation
16 that we have and based on those facts I
17 believe it's incumbent upon us to act on this
18 today. Otherwise to delay further would
19 effectively kill it in my opinion.

20 I'm just going to make a statement
21 and we will open this up for questions.

22 We all who were out amongst the
23 public last year and this year to discuss
24 this, to host town halls, know that the
25 reassessment was flawed. That there are

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2 errors and problems that continue to this day
3 and that are compounded I believe by the use
4 of trending for the current year as opposed to
5 modeling. These errors and problems are
6 cemented in.

7 I also believe that the phase-in
8 has flaws. We have spent months looking for
9 solutions, looking for assistance from our
10 state government with respect to those people
11 who are decreasing. With respect to the new
12 construction. But we are left with what the
13 state passed in terms of the phase-in last
14 year. We cannot adjust it.

15 Again, we have supported a bill
16 submitted by Assemblyman Ra. We have
17 advocated, we have urged the state to change
18 this to recognize the realities of those who
19 are decreasing as well as the new
20 construction. But they have not. So we are
21 left with this.

22 Quite simply, as this reassessment
23 goes into effect and people will be paying
24 taxes on it beginning in October, there are
25 tens of thousands who would see massive,

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2 sizeable, whatever word you want to use
3 increases in their taxes. We simply cannot
4 allow that to happen. It was a deep concern
5 of ours before with the stability of the real
6 estate market, with hardships to individuals,
7 with the SALT cap, but now even more so.
8 Destabilizing Nassau's communities, especially
9 after this coronavirus, is something that
10 would affect every resident in this county.
11 We cannot allow these economic disruptions.
12 We cannot allow the damage to our
13 communities. And we cannot allow the damage
14 to our county.

15 Having said that, we, after today,
16 if this passes, we must continue to find a way
17 to assist the people whose assessments and
18 taxes should be decreased. We must continue
19 to find a way for the state and the state must
20 pass legislation on both these fronts. We
21 can't do it ourselves. We must continue to
22 find a way to assist those with new
23 construction that are bearing the brunt of
24 this.

25 In short, in my opinion, the

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2 assessment is a bad situation. This bill,
3 this phase-in makes it a little less bad for
4 our residents. Again, this is a matter of
5 protecting our residents and communities.

6 Now I'll open it up to comments. I
7 know Ellen Birnbaum had a question. Why don't
8 we go to you first.

9 LEGISLATOR BIRNBAUM: I just want
10 to back step. I am in favor of the phase-in
11 and I understand what you just said Rich. But
12 I want to ask the assessor, the annual
13 statements of increment expenses, the ASIE,
14 that are usually due March 31st, I understand
15 that businesses which are closed are having
16 problems doing this right now. Will that be
17 extended as well that deadline?

18 MR. MOOG: We are instructing the
19 assessors in charge of that program to grant
20 extensions on that. So people having trouble
21 filing, I believe would be filing extensions
22 on that, as the income taxes have been
23 extended to July 15th, I see no reason why we
24 should not extend it. We will extend it on a
25 30 day basis and we'll probably extend it

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2 again from April 30th to May 30th because of
3 the situation and then reevaluate again on May
4 30th. We will be extending those deadlines.

5 MR. MILES: There are options in
6 the law that provide that the assessor can
7 extend the filing deadline. A lot of business
8 owners have already filed. The few remaining,
9 who still have time, if they are struggling
10 the assessor may grant it on a case-by-case
11 basis.

12 MR. MOOG: Since the ASIE is
13 usually done in conjunction with people during
14 their payroll taxes and those deadlines have
15 been extended I see no reason --

16 LEGISLATOR BIRNBAUM: Do they
17 actually have to put in a request or is it
18 just being extended?

19 MR. MOOG: They can do it by
20 computer. They put a request by computer and
21 say we request an extension and we extend.
22 During this period of time I don't see us
23 enforcing any of the fines or penalties for
24 ones that are filing late because of the
25 circumstances.

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2 LEGISLATOR BIRNBAUM: Thank you.

3 LEGISLATOR NICOLELLO: We have
4 several legislators who would like to join
5 in. Legislator Rhoads then Legislator Drucker
6 and Legislator Ferretti and whoever else.

7 LEGISLATOR RHOADS: I just had a
8 quick question for Deputy Assessor Miles. You
9 had indicated that the reason that you
10 wouldn't see a shift necessarily or major
11 shift was because of 1803 of the RPTL between
12 the commercial and residential side because
13 it's capped at a one percent increase. Am I
14 correct in your understanding?

15 MR. MILES: Correct Legislator.

16 LEGISLATOR RHOADS: The concern I
17 have is the reason we are considering this
18 phase-in proposal at all today is because the
19 RPTL was -- trying to find the right word --
20 sort of bypassed by the drop in the level of
21 assessment. And that the phase-in plan is a
22 replacement for the protections that the RPTL
23 would have had in place. The curves that
24 Presiding Officer Nicolello was talking about
25 that would have applied to this situation had

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2 the level of assessment not been dropped.

3 How does the Department of
4 Assessment or the Curran administration make a
5 determination as to whether it will follow the
6 RPTL or enact a way to be able to I guess
7 skirt around the restrictions of 1803?

8 MR. MILES: You're talking about
9 '22-'23 roll?

10 MR. MOOG: You mean for the share
11 of the pie? How many shares --

12 LEGISLATOR RHOADS: I had trouble
13 hearing you, I'm sorry.

14 MR. MOOG: Are you saying that
15 this concerns the -- the RPTL concerns the
16 share of the pie for each tax class, am I
17 correct?

18 LEGISLATOR RHOADS: Correct.

19 MR. MOOG: You can't skirt that.
20 There's nothing in there that -- we sent the
21 bills out and the wiggle room is on one
22 percent. We do an adjustment on it every year
23 and we are limited by law to one percent.
24 That's what we do. We do follow the law on
25 that.

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2 LEGISLATOR RHOADS: Just so I'm
3 correct in my understanding, the only way you
4 are able to accomplish getting around the 6-20
5 rule was by changing the level of assessment
6 in this particular case. That tool would not
7 be available to you for the difference between
8 classes for the '22-'23 roll for example.

9 MR. MOOG: We changed the level
10 of assessment to bring equity into the
11 assessment roll and not because -- the 6 and
12 20 was restricting the ability to get equity
13 for the tax roll. It would take 20, 30, 40
14 years to get equity on the new reassessment.
15 It's perfectly legal for the assessor to lower
16 the level of assessment and has done so in
17 Nassau County and in New York City several
18 times. So one thing has nothing to do with
19 the other.

20 Share of the pie under 1803 is the
21 one percent wiggle room set by the state and
22 we obey that and we follow that to the letter
23 of the law. I see no sort of completing one
24 with the other. One has nothing to do with
25 the other. The share of the pie will be

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2 upheld and the wiggle room is one percent as
3 set by the state.

4 MR. MILES: We continue to comply
5 with all sections of the Real Property Tax Law
6 including the 6 and 20 rule, 1805 and 1803.

7 LEGISLATOR RHOADS: I appreciate
8 your opinion. Thank you.

9 LEGISLATOR NICOLELLO: Legislator
10 Drucker.

11 LEGISLATOR DRUCKER: Thank you
12 Presiding Officer. Although it has been my
13 practice over the past year or so not to
14 engage Mr. Margolis because of his abusive,
15 nasty, vitriolic attacks on the totally
16 inappropriate whether it's on social media or
17 I see him in person, his attacks on me today
18 warrant at least a response.

19 Not to get into specifics so much
20 but to simply say that my district has the
21 largest or the highest percentage of
22 homeowners who will receive a tax increase.
23 57 percent. I believe my colleague and friend
24 Legislator Walker also shares in that number.
25 42 percent will receive a reduction in their

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2 taxes. Mr. Margolis and his son Rex, who by
3 the way I intend to contact the superintendent
4 of schools because that young man at eight
5 years old should go directly to Harvard
6 because I've never encountered an eight year
7 who could write a letter like that.

8 Be that as it may, Mr. Margolis in
9 his comments states that he and seven others
10 are in a similar position. My mandate, my
11 mission, as all of the other 18 other
12 legislators on this dais, is to do the most
13 good for the most number of people. The
14 bottom line that's what it is and the
15 presiding officer indicated that.

16 There's flaws, there's comments,
17 there's criticism. But the bottom line is we
18 are elected to do the most good for the most
19 number of people. And people may say well,
20 then for you this is an easy decision. 57
21 percent of the people in your district are
22 going to receive a tax increase. This law,
23 this bill blunts that impact. And especially
24 with who knew we were going to be facing this
25 crisis, the coronavirus crisis now, the last

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2 thing people need is to not only have to pay
3 an increase in taxes but to have to pay it now
4 in a lump sum when they might have no job or
5 reduction in income or their business might be
6 closing up is a terribly harsh result.

7 I have to consider, as all of us
8 do, to consider to do what's best for the most
9 number of people. That does not mean that I
10 am not cognizant and sympathetic of people who
11 are experiencing unfair or inaccurate
12 assessments because of new construction or
13 substantial physical change to their houses.

14 Mr. Margolis doesn't mention the
15 fact that he bought a house for 900 and some
16 odd thousand dollars as well, a new
17 construction house. And the first couple of
18 years that he was in that house he paid less
19 than full value in terms of tax assessment.
20 He also doesn't mention the fact that he
21 forgot to grieve his taxes one year. He
22 assumed that Maidenbaum was going to do it for
23 him automatically. So he missed an entire
24 year of grievance which certainly hurt him.
25 So he was responsible for some of his problems

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2 as well. The one year that he did grieve he
3 didn't take it to ARC -- didn't take it to
4 SCAR, which might have resulted in some
5 further reduction.

6 Be that as it may, my point is is
7 that he doesn't represent a very significant
8 portion of the population but I am no less
9 sympathetic to that population because it is
10 unfair. I happen to live in a new
11 construction community. Brand new
12 construction. The property has not been
13 assessed yet. At least the portion that I'm
14 living in. It's been taxed because it's been
15 vacant land. It was just built. Eventually
16 I'm going to be paying a sizeable amount of
17 taxes. And this Taxpayer Protection Plan will
18 impact this community a great deal. But
19 again, I have to be mindful of what I'm doing,
20 what my mandate is to do for the most number
21 of people in my district. But I am not
22 unsympathetic to the new construction,
23 substantial physical change homeowners who
24 really should not be punished.

25 And I have taken great effort, made

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2 great efforts with some of my state colleagues
3 and fellow legislators, counsel, to discuss a
4 real viable pathway to amending the state law
5 to add an exemption to get these homeowners
6 who have substantial physical changes and new
7 construction homeowners so they get the
8 benefit of that. There is no reason to
9 discourage people to improve their homes or to
10 buy new construction homes. There is no
11 incentive. In fact, that is the opposite of
12 what this county wants. This county wants
13 people to move here, to make improvements to
14 their houses, to increase the fair market
15 value of their properties. But if they're
16 going to be taxed unfairly that is something
17 that has to be addressed.

18 I intend to do whatever I can and
19 I'm emboldened and heartened by the fact that
20 the majority and the presiding officer
21 indicated they are also in agreement on that.
22 And I really believe that there is a pathway
23 that we can get this change done.

24 I have spoken to the county
25 attorney. I have spoken to counsel on both

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2 sides. We have a way to get this done. There
3 is legislation that can be done and this will
4 be able to help that small segment of the
5 population. According the assessor's office
6 it's about 1700 homes countywide.

7 I happen again, unfortunately,
8 Legislative District 16 has 20 percent of that
9 number. It is a disproportionate sum but it
10 makes my decision that much more difficult.
11 But again, the bottom line at the end of the
12 day I take comfort and solace in the fact that
13 I was elected to do the best I can for the
14 most number of people. That's all I want to
15 say right now. Thank you.

16 LEGISLATOR NICOLELLO: Thank you
17 Legislator Drucker. Any other legislators? I
18 think now is the time to discuss this in the
19 open hearing as opposed to comments later on
20 during the vote. Legislator Ferretti.

21 LEGISLATOR FERRETTI: Thank you
22 Presiding Officer. I do have a statement I
23 want to put on the record prior to the vote.
24 This vote is before us today for one reason.
25 County Executive Laura Curran broke her

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2 promise to this body and every Nassau resident
3 that should would abide by the spirit of the
4 state law in implementing her reassessment.
5 Had she followed the intent of state law, 95
6 percent of Nassau residents would have been
7 insulated from large tax increases and there
8 would be no need for a phase-in.

9 That said, we are where we are
10 today in the absence of the 6-20 protections
11 contained in the state law I believe residents
12 deserve a phase-in that is fair and
13 constitutional. I am not convinced that this
14 phase-in checks either of those boxes.

15 First, the phase-in relies on a
16 reassessment that has been plagued by a lack
17 of transparency and errors. The underlying
18 reassessment is currently in litigation and to
19 this point, the administration has failed to
20 provide the court with justification as to how
21 the neighborhood factors were determined.

22 The lack of transparency, multitude
23 of errors and unanswered questions pollute the
24 integrity of the underlying reassessment which
25 necessitates a phase-in.

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2 When looking at the actual phase-in
3 bill it is shocking to the conscious that the
4 county executive had the audacity to call this
5 a taxpayer protection plan. Who exactly is
6 this plan protecting? The 54 percent of
7 properties who will see an increase in greater
8 proportion than had the county executive
9 followed the 6-20 rule? Or the 46 percent of
10 residents entitled to a reduction that will
11 not recognize that reduction for half a
12 decade. The reality is this doesn't protect
13 anyone.

14 One may ask what alternative is
15 there? The majority has worked with assembly
16 members to create one. Assemblyman Ed Ra
17 drafted and filed a bill which would send aid
18 to mitigate the disastrous effects on those
19 entitled to a reduction who will not recognize
20 it for five years under the phase-in.

21 Amazingly, the county executive and
22 the assessor have refused to engage in
23 meaningful discussions with the state to
24 pursue this vital bill.

25 Just as concerning is the effects

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2 of this reassessment and phase-in are the
3 unanswered constitutional concerns. This
4 phase-in uses an exemption base which is
5 calculated by taking the 2019 tentative
6 assessment and subtracting the 1920 final
7 assessment. The problem here is that the 2019
8 tentative assessment did not change if there
9 was a successful grievance. So this phase-in
10 will often be based on an erroneous
11 exemption.

12 This will lead to similarly
13 situated property owners receiving different
14 exemptions based upon the magnitude of the
15 Department of Assessment's mistakes. This is
16 definitely not fair and possibly
17 unconstitutional.

18 These legal questions have not been
19 addressed by the administration. Instead, the
20 county executive is aware of these questions
21 and she's rolling the dice that this will hold
22 up. Even if it does, the problems in
23 unfairness are real and the county executive
24 should work harder with New York State to
25 solve these shortcomings before people pay

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2 unfair amounts of taxes.

3 I'm not critical of any of my
4 colleagues on either side of the aisle that
5 chooses to support this phase-in. The county
6 executive has put us in a near impossible
7 situation, forcing a vote on a flawed phase-in
8 that makes her bad reassessment somewhat
9 easier to swallow. We are between a rock and
10 a hard place.

11 I want a phase-in. I always have.
12 However, the county executive has not put in
13 sufficient effort to put a proposal forward
14 which is fair to all residents and she has
15 failed to provide sufficient assurances that
16 the phase-in will hold up to a constitutional
17 challenge.

18 Especially in light of the
19 coronavirus pandemic we are currently facing,
20 all residents deserve a fair phase-in. When
21 one is put before me I will vote on it. Until
22 then presiding officer I will be abstaining.
23 Thank you.

24 LEGISLATOR KOPEL: Thank you. I
25 will make a short statement as well. I

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2 believe that this bill is flawed. It is
3 clearly unfair that people who have been
4 overpaying for years should now have to
5 continue to overpay for another few years.

6 On the other hand, if we allow the
7 full phase-in to happen all at once I believe
8 that there are many people who could literally
9 lose their homes. Some of the increases will
10 be shocking to some of the people. Some are
11 small but some are huge and cannot be absorbed
12 at one time. Some people, as I say, will not
13 be able to pay their taxes. And especially in
14 this environment now when we are faced with
15 economic devastation we certainly can't afford
16 to have people absorbing another such shock.

17 So, I think we should continue to
18 work to improve it. I believe that the state
19 legislature it's in their hands. They've got
20 to help out those people who are being hurt
21 over here.

22 But in balancing and deciding what
23 to do, I will say that people who are due to
24 pay less will pay a little bit less each year
25 and will get to that full reduction a little

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2 bit too slowly. It's not right. It's not
3 fair. But on the other hand, we do have to
4 protect the others. As I say, that would be a
5 devastating act to impose the full increase
6 all at once. With that I'm going to recognize
7 Legislator Mule.

8 LEGISLATOR MULE: Thank you.
9 We've been talking a lot of about fairness.
10 Let's start with how things were a number of
11 years ago. We all agree that the previous
12 system was not fair. It was not fair that
13 people who didn't grieve their taxes had to
14 pay more than their fair share of taxes.
15 Everyone agreed with that. I don't think
16 there's anyone in this room that would
17 disagree with what I'm saying. So a change
18 had to be made. This change was not going to
19 come without pain. So, now we're here
20 facing -- we're facing that pain right now.

21 No one should have to file in order
22 to make sure that they pay their fair share of
23 taxes. Quite frankly, that's the government's
24 job to make sure there is an accurate roll.
25 Here's what we do know for sure. The

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2 reassessment that was done has been vetted by
3 a number of different organizational
4 standards. By Newsday. We know about that
5 report. And by everyone's reckoning this
6 reassessment met and exceeded the standards.
7 So, it is a very fair role.

8 That being said, we know that some
9 people are not being assessed fairly. But
10 those are two separate things. You do a
11 complete reassessment, there are still going
12 to be people that are not assessed fairly.
13 That's why people can still grieve.

14 There's been some take about the 6
15 and 20. We know because it was testified that
16 had the 6 and 20 gone forward that would have
17 resulted in unfair assessments for 20 years
18 and we would have thrown away the millions of
19 dollars that we paid to get a new assessment
20 roll. We couldn't go with that.

21 I absolutely support this
22 legislation. It's not perfect. There is no
23 question. Everything that has been brought up
24 is absolutely true. The people who were
25 overpaying all of these years are still going

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2 to be overpaying a little bit. Or
3 incrementally. It's not perfect. But as has
4 been stated by many of my colleagues, it's
5 something that we need to do so that we will
6 not be essentially throwing people out of
7 their homes. So with that, I heartily support
8 this legislation. Thank you.

9 LEGISLATOR NICOLELLO: Legislator
10 Ford.

11 LEGISLATOR FORD: Thank you. I
12 agree with many of the statements that my
13 fellow legislators have made in regard to this
14 phase-in. I'm glad that we did change the
15 name of it because I do not believe that it is
16 a Taxpayer Protection Plan. And I do want to
17 acknowledge the work on behalf of our assessor
18 David Moog. You took on a challenge and I
19 appreciate the hard work that you put into
20 it.

21 But all during all of this we all,
22 all 19 of us, did agree that assessment needed
23 to be done and that was why this side of the
24 aisle joined with that side of the aisle and
25 the county executive to provide the necessary

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2 funding for those firms to update the
3 information and to try to make it so that we
4 can get as fair of an assessment for each
5 property for each resident throughout Nassau
6 County.

7 Unfortunately, behind closed doors
8 it appeared, that the level of assessment was
9 changed and we were not made aware of it.
10 Then all of a sudden all these other changes
11 happened. We were trying to get information
12 and unfortunately we weren't always getting
13 the information in a timely manner that we
14 needed to so that we could be able to bring it
15 out to our residents so they have a better
16 understanding of what is happening.

17 I appreciate Legislator Mule but we
18 are the government and it's our responsibility
19 that we listen to what our residents have to
20 say and bring their concerns and their
21 questions to the administration,
22 administrative branch of the government. It
23 is expected that when we ask questions and we
24 have concerns that we get answers in a timely
25 fashion. Unfortunately at times, for whatever

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2 reason, those answers have not come and to
3 some of us are still basically waiting. Why
4 certain systems are still not used.

5 You know, now more than ever, we
6 look at the people that we are concerned.
7 Those that are going to face undue increases
8 in their taxes. Yes, it is good to be able to
9 allow them to phase-in those increases because
10 many of them maybe some of their taxes may go
11 up \$2,000. Some of the people are going to
12 find their taxes going up maybe \$8,000. It
13 makes it easier for them and more palatable
14 for them to handle those increases.

15 But now when we talk about
16 coronavirus and the impact that it's going to
17 have on many of our residents, those that are
18 going to find themselves difficult, you know,
19 they may have lost their jobs. Many of them
20 probably could use the fact that if they have
21 been overpaying their taxes by 4,000 or 5,000
22 and they know if we didn't pass this plan they
23 would get that money immediately. Okay? And
24 that's one less bill that they would have to
25 pay.

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2 Then I find that for us I think
3 that a vehicle, and I had advocated for this
4 in the past, that we take a look at those that
5 are most needy. The people that found
6 themselves, even prior to this whole situation
7 that we have, that those, especially those
8 that are seniors that are Enhanced Stars,
9 those others that can demonstrate a hardship
10 that why they need this money right away to be
11 able to stay in their homes and to be able to
12 continue living here, I think this is
13 something that we should have looked at all
14 along.

15 Now, more than ever, I think that
16 we need to, after we pass this, that we better
17 all work together and find out what kind of
18 funding -- I know money is going to be tight.
19 But some of these people truly, truly need
20 help and now is the time for all of us to step
21 up to the plate. We all want to be fair to
22 everybody. I think that the only way that we
23 can do it is to listen to what everybody has
24 to say and to try to come out with the best
25 plan. Especially for those that are most

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2 vulnerable. Thank you.

3 LEGISLATOR NICOLELLO: Does
4 anyone who is listening remotely want to
5 contribute or give a comment right now? Just
6 want to give you an opportunity. Anyone else
7 that's here in person? Legislator Rhoads.

8 LEGISLATOR RHOADS: Thank you Mr.
9 Presiding Officer. I too have a prepared
10 statement that I might deviate from at times.
11 I give fair warning.

12 The Curran administration began
13 with the stated goal of fixing Nassau County's
14 assessment system and to make it more fair and
15 transparent for Nassau County residents. That
16 goal received unanimous support, bipartisan
17 support as Republicans and Democrats on the
18 legislature worked with the county executive
19 to provide the funds, the tools and the
20 personnel needed to make that goal a reality.

21 That bipartisan support ended
22 however when Laura Curran broke her word and
23 bypassed the protections afforded to all
24 Nassau County property owners under New York
25 State law. The five year phase-in proposal

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2 that we are considering today was made
3 necessarily solely by the county executive's
4 actions and is nothing more than an imperfect
5 and inadequate attempt to soften the blow of
6 property tax cap increases she has imposed on
7 over 205,000 Nassau County homeowners.

8 More troubling is that the county
9 executive does so at the expense of over
10 180,000 other Nassau County homeowners, which
11 the county freely concedes have been
12 overpaying their taxes and are due a
13 decrease.

14 Sadly, we have no idea, despite
15 Newsday's reports, whether any of those
16 numbers are even accurate. Nassau County's
17 assessor admitted to posting the wrong
18 assessment roll in January of 2019, which
19 included 18,400 errors in property tax
20 assessments.

21 85,000 property tax assessments had
22 to be reduced in January of 2019 due to
23 errors. 60,000 property tax impact notices
24 had to be corrected in November of 2018
25 because the assessor mistakenly used

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2 preliminary home values instead of final
3 values to calculate reassessment's impact on
4 taxes.

5 20,000 assessment disclosure
6 notices had to be recalculated because the
7 property tax assessment increases exceeded the
8 state's cap on maximum allowable assessment
9 increases.

10 It was discovered in February of
11 2019 that the incorrect tax grievance deadline
12 appeared in over a dozen locations on the
13 Assessment Department and the Assessment
14 Review Commission's websites.

15 A December 2018 robocall
16 erroneously alarmed 400,000 Nassau County
17 residents that they were in danger of losing
18 their property tax exemptions.

19 The assessment Department's January
20 2019 general tax roll was defective, resulting
21 in veterans and senior citizens being
22 overcharged on their tax bills.

23 20,000 impact notices intended for
24 homeowners were returned to the Assessment
25 Department as undeliverable in late 2018.

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2 Newsday reported in December of
3 2018 that thousands upon thousands of
4 homeowners did not receive their tax impact
5 statements in a timely fashion.

6 Newsday also reported that more
7 than 400 Nassau homes that we know of, were
8 grossly undervalued in a rush to complete the
9 tax reassessment in time for publication of
10 the roll.

11 Tens of thousands of revisions were
12 made after tax impact notices were mailed to
13 homeowners with no notification that revised
14 notices had been posted online. So those
15 homeowners had no idea that the values had
16 actually changed unless they stumbled upon the
17 posting on the county's website.

18 As for transparency, the county
19 executive and the Department of Assessment she
20 controls have been nothing short of secretive
21 and evasive not only to this legislature, but
22 more importantly, to the public as to how it
23 analyzed properties, arrived at stated values
24 and even as to the formula used to calculate
25 them.

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2 The Curran administration utilized
3 unsupported and unsupportable neighborhood
4 factors for which the county is currently
5 being sued, with the court having preliminary
6 concluding that no justification has been
7 provided for how these factors were even
8 determined.

9 The Curran administration utilized
10 unsupported school district factors with no
11 effort to demonstrate to the public how these
12 factors were determined and in what way the
13 factors mirror actual sales experiences in
14 those districts.

15 The county assessor flatly refused
16 to abide by his own department's public
17 outreach plan, cancelling every one of over 30
18 public information sessions in the summer of
19 2019 designed to educate the public as to how
20 the reassessment was conducted -- I'm sorry
21 this is 2018 -- to educate the public as to
22 how the reassessment was to be conducted and
23 how his department would calculate their home
24 values.

25 The Curran administration denied

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2 Freedom of Information Law requests, forcing
3 homeowners to sue Nassau County in order to
4 get disclosure of the formula it used in its
5 reassessment. This was a clear attempt to
6 deny homeowners their right to challenge not
7 just their assessment but the methodology used
8 by the county in determining it. And when it
9 was finally disclosed, key information
10 enabling it to be used was missing.

11 These errors and the utter lack of
12 transparency shown by the administration have
13 polluted the integrity of this assessment.
14 Because of the lack of transparency, the
15 actual effects of this phase-in cannot be
16 known but will be very apparent as tax bills
17 are received, as escrow statements are
18 adjusted to pay those taxes and as the
19 exemptions become calculated and known to the
20 public. As taxes are reallocated to account
21 for those exemptions these effects will be
22 felt by every taxpayer.

23 Inexplicably, this phase-in is
24 based upon the tentative roll as of January 2,
25 2019 and does not reflect any of the tens of

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2 thousands of adjustments made by the
3 Department of Assessment to property values
4 and does not take into account the results of
5 any of the 255,000 property tax challenges to
6 the tentative roll that have yet to be
7 finalized.

8 Therefore, if any of those 255,000
9 challenges, whether by stipulation, ARC action
10 or by Small Claims Assessment Review decision
11 are successful, the reductions those
12 homeowners are entitled to will not be
13 reflected at all in the phase-in. How is that
14 fair to anyone? Will wealthy homeowners
15 receive oversized phase-in exemptions that
16 they are not entitled to because their
17 assessment will have been reduced due to the
18 county executive's erroneous assessment
19 level? Everyone else is subsidizing that
20 taxpayer. How is that fair?

21 Equally situated homeowners may
22 receive different exemptions based upon the
23 magnitude of the Department of Assessment's
24 mistakes. Does that sound like taxpayer
25 protection?

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2 Now, new construction and
3 substantial reconstruction as a result of
4 Superstorm Sandy recovery is also not included
5 in this phase-in. Why not?

6 Does this proposal, as raised by
7 Legislator Ferretti, violate equal
8 protection? Is it legal? Who knows?

9 Even with all these challenges we,
10 as legislators, are in an impossible position
11 where we must choose between supporting a
12 phase-in we don't understand based upon tens,
13 if not hundreds of thousands of assessments
14 which are demonstrably wrong that will
15 effectively force Nassau County to overcharge
16 homeowners whose taxes should be coming down,
17 or to allow the county executive's massive tax
18 increase to take immediate effect for over
19 205,000 homeowners at a time when their health
20 and our economy are already in jeopardy thanks
21 to the spread of coronavirus.

22 What is most unfortunate is that
23 this did not have to be the case. The
24 legislative majority has been criticized by
25 the county executive for delaying her rushed

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2 calls for a vote on this matter and we did so
3 believing that a better deal from Albany was
4 possible for Nassau County taxpayers and we
5 thought we should take the time to explore
6 it.

7 Since October, I, along with every
8 Republican majority legislator, has been
9 urging the county executive to support
10 Assembly Bill 8585, an alternative phase-in
11 plan introduced by Assemblyman Edwin Ra and
12 supported by Nassau County's Republican
13 assembly delegation which would provide Nassau
14 County residents with \$100 million in tax
15 relief.

16 That tax relief would allow Nassau
17 County property owners who will be subject to
18 a tax increase under County Executive Curran's
19 reassessment to have that increase phased in
20 over five years, but would provide residents
21 entitled to a property tax decrease to realize
22 a larger portion of that decrease
23 immediately. This would only help Nassau
24 County taxpayers who routinely send hundreds
25 of millions of dollars in tax payments to

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2 Albany and receive only a fraction in return
3 in services.

4 Despite this clear fact, County
5 Executive Laura Curran has not only refused to
6 support this common sense legislation that
7 would help her constituents, but she has
8 actively spoken against it. Nassau County's
9 Democratic senate delegation, the same ones
10 who supported cashless bail reform, have also
11 refused to support it.

12 It is inexplicable why County
13 Executive Curran will not fight for all of
14 Nassau County's residents by pursuing a
15 phase-in plan that helps some Nassau County
16 taxpayers without hurting tens of thousands
17 more. That failure in leadership is the real
18 story.

19 Thanks to the county executive's
20 actions, some version of a phase-in must be
21 passed in order to avoid further pain to
22 Nassau County families. But Nassau County
23 families deserve an up or down vote in Albany
24 on a better plan before this legislature is
25 forced into an impossible vote on a flawed

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2 phase-in which will effectively lock in the
3 county executive's even more secretive and
4 flawed reassessment that has been neither fair
5 nor transparent.

6 Since the state legislature is
7 still in session and they are at least in
8 session to pass a budget up until April 1st,
9 which was the stated date incidently from
10 Assessor Moog when he needed to have a
11 decision, I urge County Executive Curran to
12 take that time to fight for our residents and
13 seek the up or down vote that our residents
14 deserve.

15 If an alternative proposal was to
16 fail up in Albany I would support this
17 phase-in, as flawed as it is, because there is
18 no alternative to blunt the dramatic impact of
19 the tax increases of the Curran reassessment.
20 But until it is clear that a demonstrably
21 better deal for Nassau taxpayers is no longer
22 possible, I must respectfully abstain. Thank
23 you Mr. Presiding Officer.

24 LEGISLATOR NICOLELLO: All
25 right. Legislator Schaefer.

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2 LEGISLATOR SCHAEFER: I will be
3 relatively quick compared to that. I'm
4 sorry. It was very informative.

5 Just generally speaking I want to
6 say this is not a vote that any of us like
7 taking. I think we can all agree with that.
8 But we are your elected leaders and we must
9 act so that government continues to move
10 forward, especially under the circumstances we
11 are currently in. Votes like this I've
12 learned are the reason that most people don't
13 want our jobs. But we are here to do our jobs
14 and I myself will continue to urge for the
15 passage of that bill in the Assembly, in
16 Albany, bill number 8585 that will help to
17 address the issues of the residents who have
18 been overpaying will be facing.

19 I'm disappointed that the
20 administration has not fought for that bill or
21 anything even remotely close to it. To date,
22 they haven't done anything like that. But it
23 isn't too late. They can. They really
24 should. I don't know how you can say you're
25 protecting everyone if you're really not if

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2 half the people are not being protected.

3 But it's something that I certainly
4 will continue to fight for and I know many of
5 my colleagues certainly in the majority will
6 fight for, and hopefully some or all of the
7 legislators in the minority will as well. I
8 will be voting for this bill under the
9 circumstances as much as I find it a vote I
10 don't want to take I have to do my job and
11 that's what I'm going to do today.

12 LEGISLATOR NICOLELLO: Thank
13 you. Anyone else who would like to speak on
14 this matter? Hearing none, I need a motion to
15 close the hearing which will be made by
16 Legislator McKeivitt. Seconded by Legislator
17 Rhoads. All in favor of closing the hearing
18 signify by saying aye. Those opposed? The
19 hearing is closed.

20 Item two is a vote on a proposed
21 local law to amend Title A of Chapter 6 of the
22 Nassau County Administrative Code in relation
23 to New York State Real Property Tax Law. It
24 is moved by Legislator Ford. Seconded by
25 Legislator Lafazan. Because there are going

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2 to be abstentions at a minimum on this, we
3 will have to do this via roll call. Those of
4 you listening at home please be ready to
5 vote. Deputy Presiding Officer Kopel.

6 LEGISLATOR KOPEL: Yes.

7 LEGISLATOR NICOLELLO: Alternate
8 Deputy Presiding Officer Ford.

9 LEGISLATOR FORD: Yes.

10 LEGISLATOR NICOLELLO: Minority
11 Leader Abrahams.

12 LEGISLATOR ABRAHAMS: Yes.

13 LEGISLATOR NICOLELLO: Legislator
14 Bynoe.

15 LEGISLATOR BYNOE: Yes.

16 LEGISLATOR NICOLELLO: Legislator
17 Solages. I'll go back to him. Legislator
18 Mule.

19 LEGISLATOR MULE: Yes.

20 LEGISLATOR NICOLELLO: Legislator
21 Gaylor.

22 LEGISLATOR GAYLOR: Yes.

23 LEGISLATOR NICOLELLO: Legislator
24 Muscarella.

25 LEGISLATOR MUSCARELLA: Yes.

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2 LEGISLATOR NICOLELLO: Legislator

3 Birnbaum.

4 LEGISLATOR BIRNBAUM: Yes.

5 LEGISLATOR NICOLELLO: Legislator

6 DeRiggi-Whitton.

7 LEGISLATOR DERIGGI-WHITTON: Yes.

8 LEGISLATOR NICOLELLO: Legislator

9 Kennedy.

10 LEGISLATOR KENNEDY: Yes.

11 LEGISLATOR NICOLELLO: Legislator

12 McKevitt.

13 LEGISLATOR MCKEVITT: Yes.

14 LEGISLATOR NICOLELLO: Legislator

15 Schaefer.

16 LEGISLATOR SCHAEFER: Yes.

17 LEGISLATOR NICOLELLO: Legislator

18 Ferretti.

19 LEGISLATOR FERRETTI: Abstain.

20 LEGISLATOR NICOLELLO: Legislator

21 Drucker.

22 LEGISLATOR DRUCKER: Yes.

23 LEGISLATOR NICOLELLO: Legislator

24 Walker.

25 LEGISLATOR WALKER: Yes.

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2 LEGISLATOR NICOLELLO: Legislator
3 Lafazan.

4 LEGISLATOR LAFAZAN: Yes.

5 LEGISLATOR NICOLELLO: Legislator
6 Rhoads.

7 LEGISLATOR RHOADS: Abstain.

8 LEGISLATOR NICOLELLO: I vote
9 yes. Legislator Solages? He may have stepped
10 away. At this point we have a vote of 16 in
11 the affirmative with two abstentions. So the
12 legislation passes.

13 We need a motion to close or
14 adjourn the legislative meeting. We have a
15 couple of other public comments which are
16 going to be read into the record now. First
17 let's close the meeting. Moved by Legislator
18 Mule. Seconded by Legislator Lafazan. All in
19 favor of closing the hearing signify by saying
20 aye. Those opposed? The hearing is closed.
21 The meeting is closed. Mr. Boyle.

22 (Meeting was adjourned at 3:02
23 p.m.)

24 MR. BOYLE: Chris Boyle with the
25 Majority again reading in comments submitted

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2 to the clerk of the legislature. This is from
3 Brian Sullivan, president of the Nassau County
4 Correction Officers Benevolent Association.

5 Sir, I would like it read into the
6 record and hopefully stated verbally that
7 currently no Nassau County jail staff, either
8 uniformed correction officers or civilian
9 medical staff are being screened for symptoms
10 of COVID-19. It is my understanding that new
11 inmates will be swabbed tested for COVID, but
12 as of today, staff entering the facility are
13 not being either tested or screened prior to
14 entry. I have urged the county to do this
15 with no response. This needs to be addressed
16 immediately to stop the spread of this
17 pandemic into our facility by any and all
18 staff entering our facility.

19 Thank you.

20 And again, that is Brian Sullivan,
21 president of the Nassau County Correction
22 Officers Benevolent Association.

23 LEGISLATOR NICOLELLO: I know you
24 have one more to read but just to respond. We
25 will and part of the legislature will be

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2 following up on that. Those are precautions
3 that should be in place now. I would note for
4 the record that early on we approved the
5 appointment of a new sheriff. Usually he
6 would have been here but under the
7 circumstances we limited the number of people
8 in the room. Certainly we will be in touch
9 with him and the administration about getting
10 those precautions in place.

11 MR. BOYLE: This next comment is
12 from Susan Lopatkin, mayor of the Village of
13 Kensington writing on behalf of the following
14 villages. Michael Kalnick, mayor, Village of
15 Kings Point. Dan Levy, mayor, Village of
16 Saddle Rock. David Miller, mayor, Village of
17 Russell Gardens. Steven Weinberg, mayor,
18 Village of Thomaston.

19 To the Nassau County Legislature,
20 representative Presiding Officer Nicoletto, I
21 write you to make sure you're aware of a
22 significant overassessment condition in the
23 Great Neck peninsula. County assessor David
24 Moog, our legislator Ellen Birnbaum and the
25 Nassau County executive are all aware of this

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2 matter.

3 In summary, analysis of the
4 villages of Kensington, Thomaston, Russell
5 Gardens, Saddle Rock and Kings Point sales as
6 compared to Nassau County assessed values in
7 2020 and 2021 and '21 and '22 tax rolls
8 reveals a systemic overassessment. Sales data
9 from 2017, 2018 and 2019 for these villages
10 were compared to the Nassau County assessed
11 values for 2020 and 2021 and 2021 and 2022.
12 The results of the analysis found that
13 anywhere between 75 percent to 90 percent of
14 the new assessed values were higher than the
15 actual sales price. In some instances the
16 difference was over 25 percent.

17 After several meetings and phone
18 calls between these village mayors and
19 Mr. Moog and his staff beginning in January in
20 2019 and culminating in November 2019, it was
21 clear to all of us that the county was not
22 going to address the crux of our concerns,
23 that the assessed values in our communities,
24 by virtue of the opaque neighborhood factor
25 that was applied, resulted in a gross

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2 overassessment of many homes and therefore
3 higher taxes as a result.

4 We have instructed our residents to
5 grieve their taxes as needed, since we were
6 unable as community leaders, to effect any
7 change from the assessor's office. Therefore,
8 over the next five years we hope that the
9 assessed values will be modified such that our
10 residents won't continue to be overtaxed.

11 Therefore, it is vital that the
12 five year phase-in of the new taxes be put in
13 place so that the overassessment of our
14 village residents not proceed without
15 sufficient opportunity for them to challenge
16 the Nassau County values.

17 Should you be interested in
18 obtaining the analyses of the home sales
19 versus assessed values, I'm certain that the
20 county assessor can provide them. If his
21 office cannot, any of us will be happy to
22 oblige.

23 LEGISLATOR NICOLELLO: Thank you
24 Mr. Boyle. That's the end of the public
25 comment that we have. The legislature meeting

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is adjourned. We are going to move in the
Rules Committee. We have one item on Rules
the Rules Committee. All those who are
participating by remote hookup who are not on
the Rules Committee we'll see you next time.

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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 26th day of
March 2020

FRANK GRAY