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4

5

13 County Executive and Legislative Building
LEGISLATIVE SESSION

NASSAU COUNTY LEGISLATURE

PRESIDING OFFICER

## RICHARD NICOLELLO

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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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LEGISLATOR DEBRA MULE
    5th Legislative District
    LEGISLATOR C. WILLIAM GAYLOR III
        6th Legislative District
    LEGISLATOR VINCENT T. MUSCARELLA
        8th Legislative District
    LEGISLATOR ELLEN BIRNBAUM
        1Oth Legislative District
    LEGISLATOR DELIA DERIGGI-WHITTON
        11th Legislative District
    LEGISLATOR JAMES KENNEDY
    12th Legislative District
    LEGISLATOR THOMAS MCKEVITT
        13th Legislative District
    LEGISLATOR LAURA SCHAEFER
        14th Legislative District
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    LEGISLATOR JOHN FERRETTI, JR.
    15th Legislative District
LEGISLATOR ANDREW DRUCKER
    16th Legislative District
LEGISLATOR ROSE WALKER
    17th Legislative District
    LEGISLATOR JOSHUA LAFAZAN
        18th Legislative District
    LEGISLATOR STEVEN RHOADS
    19th Legislative District
    MICHAEL PULITZER
    Clerk of the Legislature
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Full - 10-26-20
LEGISLATOR NICOLELLO: Now we are going to go to the full legislature and ask the legislators to come into the room. Then we have a couple of slips for public comment. Then we have a presentation from Farrah Mozawalla with respect to the work of the Office of Asian-American Affairs.

Calling the full legislature to order and ask that Mike please call the roll.

MR. PULITZER: Thank you Rich.
Deputy Presiding Officer Howard Kopel.
LEGISLATOR KOPEL: Here.
MR. PULITZER: Alternate Deputy
Presiding Officer Denise Ford.
LEGISLATOR FORD: Here.
MR. PULITZER: Legislator Siela Bynoe.

LEGISLATOR BYNOE: Here.
MR. PULITZER: Legislator Carrie Solages.

LEGISLATOR SOLAGES: Here.
MR. PULITZER: Legislator Debra
Mule.
LEGISLATOR MULE: Here.

Full - 10-26-20
MR. PULITZER: Legislator C.
William Gaylor III.
LEGISLATOR GAYLOR: Present.
MR. PULITZER: Legislator Vincent
Muscarella.
LEGISLATOR MUSCARELLA: Here.
MR. PULITZER: Legislator Ellen
Birnbaum.
LEGISLATOR BIRNBAUM: Here.
MR. PULITZER: Legislator Delia
DeRiggi-Whitton.
LEGISLATOR DERIGGI-WHITTON:
Here.
MR. PULITZER: Legislator James
Kennedy.
LEGISLATOR KENNEDY: Here.
MR. PULITZER: Legislator Thomas
McKevitt.
LEGISLATOR MCKEVITT: Here.
MR. PULITZER: Legislator Laura
Schaefer.
LEGISLATOR SCHAEFER: Here.
MR. PULITZER: Legislator John
Ferretti, Jr.

Full - 10-26-20
LEGISLATOR FERRETTI: Here. MR. PULITZER: Legislator Arnold

Drucker.
LEGISLATOR DRUCKER: Here.
MR. PULITZER: Legislator Rose
Marie Walker.
LEGISLATOR WALKER: Here.
MR. PULITZER: Legislator Joshua
Lafazan.
LEGISLATOR LAFAZAN: Here.
MR. PULITZER: Legislator Steven
Rhoads.
LEGISLATOR RHOADS: Present.
MR. PULITZER: Minority Leader
Kevan Abrahams.
LEGISLATOR ABRAHAMS: Here.
MR. PULITZER: And Presiding
Officer Richard Nicolello.
LEGISLATOR NICOLELLO: Here.
MR. PULITZER: We have a quorum
sir.
LEGISLATOR NICOLELLO: Thank you
very much. We have a letter from Ms. Angela Perry of 294 Uniondale Avenue, Uniondale,

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516-747-7353
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Full - 10-26-20
New York that she wanted made part of the record. Make sure that the clerk's office has that.

We also have an email from Peter Gaffney of Carle Place and also ask that that be made part of the record.

In terms of the public comment, Richard Clolery.

MR. CLOLERY: To the members of the legislature, $I$ do understand we are in the midst of one of the worst events in this county's history, and I do respect this county is not getting as much tax revenue as it used to. However, when you people start to think about next year's budget $I$ want you to think on this. You may think that people who you probably can't see here asking for hand-me-outs or that we're a bit like second class citizens, which you may have heard before, and yet we live here, we go to school, college. We shop at stores, go to the movies, until the pandemic came, we pay taxes. We do what we do to live here in this county.

I've also been observing because of

Full - 10-26-20
the pandemic a number of small businesses are closing up shop, quite possibly for good.

Explain to me how after the pandemic is over are you as a county going to encourage those old businesses to come back or even the possibility of encouraging new big or small businesses to come to Nassau County to help increase the tax revenue so that vital services such as public transportation here on the island can be fully funded.

One other small detail before I go. To the Republican members of the legislature, how are you feeling about this year's election so far? How confident are you feeling going forward about your chances of you getting either elected or reelected next year for the legislature? Think on it while you consider your priorities. That's all.

LEGISLATOR NICOLELLO: Thank you
Richard. Pearl Jacobs.
MS. JACOBS: Good afternoon
everyone. I'm happy to see everyone is healthy and well. I have some follow-up to my legislator, Legislator Abrahams. My first

Full - 10-26-20
Uniondale. We're not happy that our benches have to be removed but until Nassau County does something with the homeless population we cannot enjoy benches in Uniondale.

Also, can you provide an update regarding the Uniondale community request for a moratorium on any further shelter homes in Uniondale Legislator Abrahams?

LEGISLATOR ABRAHAMS: This one is
a little bit more complicated. We actually had a call with health and human services. Pearl, there's a couple of obstacles with the moratorium. As you probably know what's going on in other parts of the county, there was a legal case that was in regards to that. Obviously that has ramifications on what can happen.

I think what's more important to what you're trying to achieve is that we probably need to have a larger discussion with how the Town of Hempstead issues permits as it pertains to expanded housing and if those housing units become some form of shelter. I think that would probably be the more

Full - 10-26-20
productive conversation. Because health and human services does not have the ability to tell a shelter provider that they can't operate in a particular area. That would be unconstitutional.

I think from that standpoint we need to have a much larger discussion -- which I will be happy to be part of it -- but obviously it would have to include the town and the town would have to be in that larger discussion to be able to do that.

MS. JACOBS: Thank you for that feedback. Definitely larger conversations are required as residents in Uniondale are becoming increasingly agitated and, you know, definitely not happy about these shelter homes that are springing up all over Uniondale. Perhaps we need to go to the route of Jericho and start lawsuits. Thank you so much.

Another issue, a very serious issue Legislator Abrahams that I'm bringing before you, it's the community's request for cameras on Jerusalem Avenue. Jerusalem Avenue has become a speedway for vehicles. Residents are

Full - 10-26-20
complaining of the extremely high rate of speed of vehicles traveling on Jerusalem Avenue. Especially from late evening until the early hours of the morning. Jerusalem is known as an unsafe roadway as a student from Turtle Hook Junior High School unfortunately lost his life on this roadway years ago where he is
memorialized. Every year his parents attend a Uniondale School District scholarship assembly and they present a scholarship to a high school student in the name of their son in their son's honor. They are indeed angels.

In addition to the potential tragic consequences of cars racing down Jerusalem Avenue, residents complain that the noise pollution from the racing cars along with the explosive sound of the exhaust systems that they now have wake them up from their sleep at night. This is as an outright noise pollution and another offense to residents' quality of life.

I have spoken with our Nassau County Police Department and as always they

Full - 10-26-20
were extremely responsive and have committed to place a portable street sign and step up police presence on Jerusalem Avenue.

Thankfully we have a police department that not only listens to the community's concerns they are also action orientated. However, our police department cannot be everywhere at all times and the portable speed signs serve as a temporary deterrent. Only when monetary penalties are imposed does people's behavior change.

Legislator Abrahams, we are requesting that you pass legislation to install speed cameras on Jerusalem Avenue along with visible signage that alerts drivers that the roadway is under surveillance. This is an appeal from the Uniondale community to save lives.

LEGISLATOR ABRAHAMS: Okay. Thank you.
MS. JACOBS: I'm very serious
about this Legislator Abrahams. We had an issue about cameras before on Uniondale Avenue but that was a different issue. I know I'm

Full - 10-26-20
out of time but I do have the footage from 2014 when County Executive Mangano they had put speed cameras throughout Nassau County and there was a pushback and the cameras were removed.

But the issue here you know is pandering to your voting base. It's not good. It's not good pandering to your voting base when you have to save the lives of children and residents of Nassau County. Jerusalem Avenue is a potential death trap so we need to do something about this. Thank you.

## LEGISLATOR ABRAHAMS: You're

 welcome.LEGISLATOR NICOLELLO: Thank you Pearl. Legislator Ford, did you want to add something?

LEGISLATOR FORD: Thank you very much Presiding Officer. The letter we received from Ms. Angela Perry actually was the fact that she actually works at Christopher Morley Park, the golf course in Roslyn, New York. She wanted to bring to our

Full - 10-26-20
attention and $I$ thank her for letting us become aware of it that the workers that work at the golf courses, this is one of the only type of outdoor exercise or activity that the governor allowed to go forward early on in the pandemic.

I happen to know a lot of people who are golfers that actually did go out as soon as the okay was given. They went out to the golf courses and there were many that were old people that golf, young people that golf, people that have experience in golfing and especially those that were new. They just wanted to enjoy the freedom of being outside. Without these workers being there that were deemed essential this activity would not have been able to go on. I know she only asked that if we could give the golf division staff an honorable mention but $I$ think that what they really do deserve is a big loud thank you to say we appreciate your dedication and the hard work you did and the fact that so many people could participate the outdoors, enjoy themselves and do it safely. I know

Full - 10-26-20
that by being there your workers and all of you were put at risk as well.

So really, it's really a debt of gratitude to those that work here in the county and to all those that do work on the front lines, whether on a golf or where ever else. So Angela thank you very much. Send back to let all the people that work with you know that really is appreciated all the work that you have done for us. I thank you.

LEGISLATOR NICOLELLO: Thank you
Legislator Ford. I know that all of us join with you in thanking our workers, in this particular case the workers at the golf courses, but all of the workers that worked throughout the pandemic. John Budnick.

MR. BUDNICK: Good afternoon
Chairman Nicolello and members of this august county legislature. I want to take just a moment to talk about very quickly the governor's once again proposal to legalize marijuana, which I haven't been able to get a copy of yet. I do want to point out you need to refer to the scientific and medical

Full - 10-26-20
evidence which clearly and unequivocally shows the deleterious, dangerous disease and effect of marijuana particularly on young people, especially those under 27 years of age, where use of it causes the person to have the retardation of the maturity of the brain.

Also, I note that we are in the process I hope of completing the new courthouse where social services used to be. I respectfully suggest naming it after the most prominent, they happen to be an Italian-American family named Gulotta, who through the 1940s, '50s, '60s '70s '80s into the 21st century provided an immeasurable amount of public service to the people of our county and the people of our state and that should be recognized and memorialized.

Also, I bring you greetings on Hispanic-American month and once again recommended to you, particularly with reference to Mitchel Field that something there be named after a, quote unquote, unknown Hispanic-American hero of World War II and the first administrator of the United States

Full - 10-26-20
Federal Aviation Authority Elwood Pete Ricardo Quesada.

Also we need to get the meats and bounds situation of the Mitchel Field historically district set up. I've been trying to get them from the county executive's office and several other places. Not having even anybody get back to me in regard to that.

Also, in the Massapequa area I can tell you trying to vote for the last two days that the polling places there, particularly Oyster Bay town hall south are grossly and severely overcrowded. They have lines of hundreds of people stretching out into the parking lot.

It is most respectfully suggested that you guys consider, excuse me, you folks consider contacting the board of elections about the possibility, at least in the Massapequa area, of utilization of either the police academy, the Massapequa community center or the North Massapequa community center as additional polling places. Or to release a good number of additional voting

Full - 10-26-20
machines to be placed there.
Next, I have not been able, despite requests, to get any kind of crime statistics. It was noted in Newsday about two weeks ago on the front page that crime is down. I respectfully submit that that headline was an apparently false statement and I believe this legislature should obtain and publish for the public the crime statistics at least for the years 2018, '19 and thus far this year. Thank you very much for putting up with me and may the good Lord also bless and keep you.

Also with regard to naming places in Mitchell Field. I think I already mentioned previously the Fabulous Flying Flapper from Freeport Elinor Patricia Smith and also Eugene Jacques Bullard the first black fighter pilot in World War I from America. All these people are currently kind of forgotten by our current history. I hope that will change. Thank you very much for your time and trouble. Good luck.

LEGISLATOR NICOLELLO: Thank you

Full - 10-26-20
John. We have invited Farrah Mozawalla, the executive director of the Office of Asian-American Affairs to give a brief presentation on the work of her office. I am one of the legislators who represents a community that has a growing, vibrant Asian-American constituency and many of whom are first generation. So, the work of your office has been very important especially the outreach during COVID because trying to get information to people in their home languages was vitally important. So we appreciate everything that you and your office have done during the COVID pandemic.

MS. MOZAWALLA: Thank you
Presiding Officer Nicolello, Minority Leader Abrahams and members of the legislature. Thank you for giving me an opportunity to brief you on the Office of Asian-American Affairs. I am honored to serve as the executive director of this newly established office first announced by the county executive Laura Curran in her 2019 state of the county address and subsequently chartered by this

Full - 10-26-20
body.
I wish to commend and thank our dedicated Asian-American advisory counsel chaired by Dr. Ismail Choudry. Our talented and engaged members have provided tremendous guidance to me, myself and my staff as we establish a department focused on serving the needs of Nassau's suburbs and growing Asian community as outlined by the charter.

During the past year and a half OAA has developed a wide ranging program of outreach, engagement and services to meet the needs of our Asian constituents. We serve as a break between the Asian communities and Nassau County government breaking down barriers of language and culture to ensure greater opportunities for all. Let me offer a few highlights of our efforts which continue to take shape as we learn more about the residents that we serve.

Number one, information. OAA is responsible for ensuring that the county's diverse Asian community has timely access to critical information about county programs and

Full - 10-26-20
services. We have issued regular newsletters and have an active and popular social media presence. Utilizing Facebook, Twitter, WhatsApp, WeChat and Instagram. We stay up to date on each ethnic community's social media platform and with 25 different ethnicities living in Nassau County that are Asian $I$ can assure you that we have our hands full. We work with the CE's communication team and county agencies and regularly translate information into Mandarin, Hindi Bungala and Arabic.

OAA has played a critical role in the county executive's important COVID-19 response initiatives urging residents to sign up for multilingual text bullets. Our team has actively promoted the county's health and safety measures and assisted with community food distribution. We have also supported businesses during this challenging period of industry closures. Promoted the county through SNAFA loan and free PPE kit programs and helped guide businesses to reopening safely.

Full - 10-26-20
We have developed special fact sheets on topics of concern to Asian residents such as the Know Your Rights document which we created in the earlier days of the COVID-19 pandemic when incidents of discrimination against Asian businesses and residents was on the rise. Since the start of the pandemic OAA has issued over 100 public service announcements to the community.

Number two, responding to constituent concerns and inquiries. Our office receives many dozens of calls each week ranging from questions on social services to inquiries about business opportunities to calls from victims of domestic violence. We work closely with other county agencies to address these calls. We refer it to the appropriate agency and track the constituent's progress. We provide a point of entry and access where residents feel safe and comfortable.

Collaborative programs. We played
a major roll in important countywide initiatives like the census 2020 connecting

Full - 10-26-20
nonprofits to micrograds and engaging in active social media campaigns to promote participation by our Asian residents.

OAA has partnered with numerous county agencies to host programs designed to increase awareness about county services and opportunity. I am particularly proud of a series conducted earlier this year with the county executive, Office of Civil Service, Office of Minority Affairs and Office of Hispanic Affairs promoting job opportunities in county government.

Our recent voter information webinar with the Nassau County Board of Elections received 1300 views. Following the webinar we posted voice-overs in many of the different Asian languages on YouTube. Celebrating diversity and inclusion. OAA takes pride in celebrating our diversity and our diverse Asian constituency hosting lively programs for important holidays such as Eid, Lunar New Year, Diwali and so many more. These celebrations allow us to honor our community leaders, build

Full - 10-26-20
relationships and create awareness about our office and the services we provide.

Before COVID we conducted exit polls of our attendees to learn more about their concerns. And during COVID we have adjusted our event formats to ensure resident safety conducting drive-throughs and virtual celebrations. OAA participates in important conversations on diversity, inclusion and combating racial intolerance. In May we hosted a program with the Holocaust Center. More recently OAA's counsel and I have engaged with the county executive and Police Commissioner Ryder on executive order 203. I have also served on the committee reviewing consultant proposals for the disparity study.

In closing, we have certainly been busy fulfilling our mission. In the upcoming months OAA will be hiring additional staff to round our team to take an active agenda for 2021 where we look forward to launching additional programing to support our community senior residents and other exciting

Full - 10-26-20
initiatives. Thank you so much.
LEGISLATOR NICOLELLO: Thank you
Farrah. Any questions or comments?
Legislator Walker.
LEGISLATOR WALKER: I just have a comment. I want to thank you so much. I have a very, very large South Asian population too in my district. Especially during COVID many of them came together and helped provide assistance to those in need giving out PPE equipment, food drives and so on and so forth. They certainly were -- you've been very active and many of those who were able were certainly very, very active and did a lot certainly in my district and I'm sure in districts across the county. I just wanted to reach out to you and thank you and make sure you extend that thank you to all of them. MS. MOZAWALLA: Thank you. LEGISLATOR NICOLELLO: Anyone else?

LEGISLATOR SOLAGES: Yes. Thank you very much. I would like to thank the director for her hard work. I would just like

Full - 10-26-20
to ask if they believe that the budget is sufficient to fulfill their mission?

MS. MOZAWALLA: So, we have --
our office is a small and tiny team but we work extremely hard and we are extremely dedicated to our services. Right now we are having four full-time and four part-time employees. So I think we will be okay.

LEGISLATOR NICOLELLO: Anything
else Carrie?
LEGISLATOR SOLAGES: Nothing
further Presiding Officer. Thank you.
LEGISLATOR NICOLELLO: I want to echo Legislator Walker's sentiments and thank you for your leadership and thank you for the work that your office is doing. You are 100 percent right. You have tremendous social media presence and up until the pandemic hit the outreach work you were doing was tremendous. As I said before, that outreach work was even more important and vital once the pandemic hit to reach out to all the different communities among the languages that you mentioned too.

Full - 10-26-20
MS. MOZAWALLA: Thank you. We have a wonderful board that really supports us on our initiatives and they do a lot of work within our office with the translation services. We are extremely grateful to them. LEGISLATOR NICOLELLO: Thank you very much. We will invite you back periodically for reports on what's happening. Jump into the calendar now. There is a consent calendar which the Minority and Majority have agreed no further debate or discussion is necessary. All of these items have gone through committees either two weeks ago or at least one on the consent has gone through the committee a few moments ago. Here where we go.

Item 3, Ordinance 79. Four, Ordinance 80. Five, Ordinance 81. Six, Ordinance 82. Seven, Ordinance 83. Eight, Ordinance 84. Nine, Ordinance 85. Ten, Ordinance 86. 11, Ordinance 87. 12, Ordinance 88. 13, Ordinance 89. 14, Ordinance 90. 15, Ordinance 91. 16, Ordinance 92. 17, Ordinance 93. 18,

Full - 10-26-20
Ordinance 94. 19, Ordinance 95. 20,
Ordinance 96. 21, Ordinance 97. 22,
Ordinance 98. 23, Ordinance 99. 24,
Resolution 116. 25, Resolution 117. 26,
Resolution 118. 27, Resolution 119. 28,
Resolution 120. 30, Resolution 122. 31,
Resolution 123. 32, Resolution 124. 33,
Resolution 125. 34, Resolution 126. 35,
Resolution 127. 36, Resolution 128. 37,
Resolution 129. 38, Resolution 130. 39,
Resolution 131. 40, Resolution 132. 41,
Resolution 133. 42, Resolution 134. 43,
Resolution 135. 44, Resolution 136. 45,
Resolution 137. 46, Resolution 138. 50,
Resolution 142. And 52, Resolution 144.
Legislator McKevitt makes a
motion. Seconded by Legislator Mule. Any debate or discussion? Hearing none, all in favor signify by saying aye. Those opposed? That carries unanimously. Those items. Number one is a hearing on a local
law amending Title 24 of the miscellaneous laws of Nassau County in relation to extending the hotel and motel occupancy.

Full - 10-26-20
Need a motion to open the hearing. Moved by Legislator Drucker. Seconded by Legislator Kennedy. All those in favor of opening the hearing signify by saying aye. Those opposed? Hearing is open.

Katy do we have someone to speak on the hotel-motel extender?

MR. PERSICH: Good afternoon. Andy Persich, Office of Management and Budget. This is just the extension of the local law for hotel-motel tax for collections that get dispersed in various different buckets that the county receives. If you have any questions $I$ will be happy to answer them.

LEGISLATOR NICOLELLO: One of the questions $I$ had was in terms of what's happening with the pandemic and its effect on hotel-motel. Obviously in the depth of the pandemic basically all our hotels essentially shut down for COVID purposes. But are you seeing the numbers rise or the revenues starting to flow back into the county?

MR. PERSICH: We haven't gotten the collections in as of yet. But when they

Full - 10-26-20
were shut down we used to annually collect about $\$ 6$ million in gross. That's where we put a range between three and six million in. So we are seeing a decline. I don't see uptick in occupancies. I will say we haven't seen those numbers yet but they will be forthcoming probably later on in the year.

LEGISLATOR NICOLELLO: Many of our hotels, probably the majority of them, rely upon visitors, commercial visitors and with the economy being shut down for that length of time the hotels are at risk, many of them were closed. So it's a double hit for the county obviously not getting the sales taxes. The commerce is not going on. Hotels are not bringing in people to generate income. So it was difficult. Anyone else have any questions? Legislator Ferretti.

LEGISLATOR FERRETTI: Good
afternoon Mr. Persich. Just a question. Is there a trend, is it trending up in terms of the hotel-motel tax? The reason I ask that obviously we have a travel quarantine, travel advisory from the state which seems to be ever

Full - 10-26-20
growing to more and more states. I was just curious as we reopen and the economy is reopening at the same time this travel advisory encompasses more and more states is the hotel-motel tax trending up, remaining constant, down?

MR. PERSICH: I don't have the trends for you. I will get them for you. But I will say collections are down dramatically this year to last year is what $I$ do know. The time period let's say for June they were down dramatically. But because they're on a lag when we get them it's hard to do. It's like sales tax, they come in later on. Maybe there's a lot of staycations happening for argument's sake that people are coming in.

A classic example would be the Marriott over by the Coliseum. Opened to venues people would be staying there. That's where we're seeing declines like that. I will see if $I$ can get a trend for you but it's kind of hard the way it comes in. The big months would be probably July, the summer months maybe you might see an uptick.

Full - 10-26-20
LEGISLATOR FERRETTI: Thank you.
LEGISLATOR NICOLELLO: Legislator
DeRiggi-Whitton.
LEGISLATOR DERIGGI-WHITTON: Hi
Andy. When you mentioned there were buckets what are the buckets?

MR. PERSICH: Because the way the
legislation is written you have to segregate the monies for different purposes. We have three different buckets is best way to describe it that the money gets put into. I don't have them off the top of my head but there's like cultural, tourism and some programatic stuff that it gets put into. LEGISLATOR DERIGGI-WHITTON: Are some of them already predesignated like I think the children's museum?

MR. PERSICH: Some of them are. There are some that are predetermined. What those are off the top of my head I don't have the list in front of me but they're already predetermined. When collections go down so does the expense part of the equation. LEGISLATOR DERIGGI-WHITTON: Do

Full - 10-26-20
you think you could send us an email to all the legislators how the buckets work? I understand how hotel-motel is collected and what it's used for with the idea of promoting tourism and culture but $I$ don't have a clear understanding of the mechanisms.

MR. PERSICH: I will get that for you.

LEGISLATOR NICOLELLO: Any other questions or comments by legislators? Hearing none, any public comment? Thank you Andy. Motion to close by Legislator Lafazan. Seconded by Legislator Ford.

Mr. Budnick I didn't see your hand up.

MR. BUDNICK: Just very quickly, I am quite distressed that you folks aren't getting now at the time you're voting on this issued answers that should have been anticipated by the administration and information should have been available to you and information on financial status of the county should always be available literally right here in this room whenever you are

Full - 10-26-20
having a meeting. And I most respectfully say that a large part of that lack lies at the door of our current county comptroller and his lack of providing data to this body. Thank you.

LEGISLATOR NICOLELLO: Thank you
Mr. Budnick. Again, the motion to close by Legislator Lafazan. Seconded by Legislator Ford. All in favor of closing the hearing signify by saying aye. Those opposed? Carries unanimously.

Now we go to item two. It's a vote on a local law amending Title 24 of the miscellaneous laws of Nassau County in relation to extending the hotel and motel tax occupancy tax.

Moved by Legislator
DeRiggi-Whitton. Seconded by Legislator Schaefer. Any further debate or discussion? Hearing none, all in favor signify by saying aye. Those opposed? That carries unanimously.

Now we are going to move to item
29. This is going to be a little

Full - 10-26-20
complicated. This is Resolution 121 to ceremonially designate a portion of the county road known as Covert Avenue from the intersection of First Avenue to the intersection of Fifth Avenue in New Hyde Park to be known as Mark Farina Way and directing the Department of Public Works to install conspicuous signage.

I will make that motion. Seconded by Legislator Rhoads. All in favor of -withdrawn. Actually what we now need is an emergency because we're going to be amending this. So we call an emergency. We need a motion to establish an emergency which will be made by Mr. Drucker and seconded by Legislator Ford. We need to vote on the emergency. All in favor of the emergency signify by saying aye. Those opposed? Thank you.

Now we need an amendment in the nature of a substitution which designates a portion of Covert Avenue as ex-captain Mark Farina Way and changes the title of the resolution to reflect the same.

I will make that motion again. Ask

Full - 10-26-20
that Legislator DeRiggi-Whitton second it. Any debate or discussion on the amendment? All in favor signify by saying aye. Those opposed? Carries unanimously.

So now it's amended. Now we have to vote on the resolution as amended. All in favor of the amended resolution signify by saying aye. Those opposed? That carries unanimously.

There are several other items at the end of the calendar. These are resolutions that had just gone through committee but there's a request for an executive session on these items. What I am going to do is I will hold them, we'll do the emergency calendar and then we will go back to those for the executive session. Mr. Pulitzer.

MR. PULITZER: Yes, sir.
LEGISLATOR NICOLELLO: I guess we're going to have to call the emergencies. With the consent of the Minority ask that we waive the reading of the emergencies because this goes on for three pages. Is there

Full - 10-26-20
agreement on that? These are the five items on the emergency calendar. 311 of '20. 312 of '20. 313 of '20. 314, 315 and 316 of 2020. Actually we'll do the emergencies first.

I need a motion to establish an emergency for these items. Moved by Legislator Schaefer. Seconded by Legislator Bynoe. All in favor of establishing an emergency signify by saying aye. Those opposed? The emergency is established. Now we have to call these items, 311, 312, 313, 314, 315, 316. These are ordinances to establish assessed valuations in school districts in North Hempstead, Hempstead and Oyster Bay. A resolution fixing the time and date for issuance of tax warrants to the towns receivers of taxes. A resolution to include a statement of assessed valuations in legislative proceedings and an ordinance certifying base and adjusted base proportions.

Motion by Legislator -- who's
home -- Legislator Muscarella. Seconded by

Full - 10-26-20
Deputy Presiding Officer Kopel. These items are now before the full legislature. Do we have a speaker on these items?

MR. MILES: Robert Miles, deputy
assessor. These are resolutions and
ordinances submitted every year for the school
tax warrants. I will take any questions that you have.

LEGISLATOR NICOLELLO: In terms
of the legislative action, our action today is to either up or down. Can we amend these?

MR. MILES: No. These are the
numbers as they are.
LEGISLATOR NICOLELLO: What if we
don't pass them today?
MR. MILES: The schools do not get the money as requested based on their budgets and we cannot give them the monies.

LEGISLATOR NICOLELLO: Before you get to that point money, the receivers of taxes can't send out the bills; is that accurate?

MR. MILES: Correct.
LEGISLATOR NICOLELLO: By not

Full - 10-26-20
sending out the bills the money doesn't flow in, the school districts don't get the money? MR. MILES: Correct. And we do this on an annual basis. LEGISLATOR NICOLELLO: Any questions? Legislator Rhoads.

LEGISLATOR RHOADS: Thanks
Mr. Presiding Officer. Mr. Miles, my understanding is that obviously this is a ministerial act that's usually performed by the legislature on an annual basis, correct? MR. MILES: Correct.

LEGISLATOR RHOADS: The purpose of the act as the presiding officer mentioned was to establish the tax roll so that receivers of taxes can timely send out bills that enable school districts to get paid, correct?

MR. MILES: That's the idea.
LEGISLATOR RHOADS: The roll that we are approving today is the roll for the 2020-2021 school tax roll, correct? Or assessment roll. MR. MILES: Yes.

Full - 10-26-20
LEGISLATOR RHOADS: That would be
the first one under the county executive's reassessment; is that correct?

MR. MILES: Under the reassessment, yes, but we have passed the '19-'20 the previous year.

LEGISLATOR RHOADS: I understand that we pass it every year.

MR. MILES: I just wanted to make sure.

LEGISLATOR RHOADS: The difference this year though is that unlike in previous years the assessor's office announced to the towns last week that there were, despite the roll being before the legislature today, that the roll is being issued with approximately 12,000 errors; is that correct?

MR. MILES: That is not
accurate. It is 12,000 SCAR hearing cases that are still at the court. It's a judicial process. These are not errors.

LEGISLATOR RHOADS: That's the first point of clarification is that the assessor in his response $I$ think to the

Full - 10-26-20
receivers of taxes and to the supervisors had termed them as errors.

MR. MILES: That is not accurate.

LEGISLATOR RHOADS: The assessor was incorrect with respect to that?

MR. MILES: No. The assessor did not describe them as errors. Our office reached out to their offices letting them know that there are 12,000 judicial hearings still at abeyance right now.

LEGISLATOR RHOADS: But it would
be fair to say with those 12,000 cases still pending we actually don't know what the assessment is for those 12,000 homes as of yet. It may change as a result of those legal proceedings, correct?

MR. MILES: Right now the burden of proof is on the petitioner. So, the assessments are accurate and they are correct as of right now unless there is a judicial order saying otherwise.

LEGISLATOR RHOADS: Well, it's certainly the county's position that those

Full - 10-26-20
assessments are accurate but whether or not they are deemed to be accurate is the very reason for the SCAR petition, correct?

MR. MILES: The burden is on
them.
LEGISLATOR RHOADS: I understand
the burden. I'm not asking that. I'm asking
you is the purpose of the SCAR petition to make a determination as to whether the county's position that the roll is accurate with respect to those 12,00 homes, properties is accurate?

MR. MILES: I'm not going to go
into litigating the SCAR hearings. I will refer you to Article 7.

LEGISLATOR RHOADS: Mr. Miles, I'm not asking you for any specifics about the process other than the accuracy of the roll as it pertains to those 12,000 pending SCAR petitions. The purpose of the SCAR hearing is to determine whether or not the roll is accurate with respect to those 12,000 homes. That's the very point of the litigation, is it not?

Full - 10-26-20
MR. MILES: No.
LEGISLATOR RHOADS: What's the point of the litigation? Enlighten me. MR. MILES: Like I said, I will refer you to Article 7. It is a judicial process. The roll is accurate until ordered -- the individual assessment is ruled otherwise.

LEGISLATOR RHOADS: So my
understanding that this process obviously and we're dealing with a process that started two years ago, correct?

MR. MILES: I'm sorry?
LEGISLATOR RHOADS: We're dealing
with a process that started two years, correct? We're talking about the roll that was initially or proposed tentative roll that was issued back in 2018, correct?

MR. MILES: The roll was
published in 2019. January 2, 2019.
LEGISLATOR RHOADS: But it's a process that started -- in other words, the notices of tentative assessment went out in 2018, correct?

Full - 10-26-20
MR. MILES: Incorrect.
LEGISLATOR RHOADS: When did the proposed notice of tentative assessment go out?

MR. MILES: January 2, 2019. LEGISLATOR RHOADS: When were homeowners first advised of the fact as to what their proposed assessment was going to be?

MR. MILES: November of 2018.
LEGISLATOR RHOADS: So 2018,
right? That's when this process -- when
homeowners were first engaged in this process and I know that there were issues and questions with respect to whether notices were accurate when they were actually sent out. We've gone through a litany of complaints and discussions with regard to the process. But this process started in 2018. So here we are two years later and with respect to those 12,000 properties we still don't have an answer as to whether or not the roll is actually accurate with respect to those 12,000 properties. It's fair to say that, right?

Full - 10-26-20
MR. MILES: No.
LEGISLATOR RHOADS: You're saying
it's not fair to say that because the county has taken the position that they're right. MR. MILES: No. It's been independently discussed that this has been accurate. There are several sources that have determined that this is accurate. The coefficient of dispersion indicates that this is accurate and so it is an accurate roll determined independently. LEGISLATOR RHOADS: But as far as the courts are concerned we don't know that it's accurate, correct?

MR. MILES: I'm not going to discuss what the court will or will not do. That is a judicial process that is done on an individual basis.

LEGISLATOR RHOADS: I understand that you really don't want to provide me an answer to the question but maybe if I break it down a little bit you can. Homeowners have challenged the county's position that the roll is accurate. 12,000 property owners have done

Full - 10-26-20
that, correct?
MR. MILES: Yes.
LEGISLATOR RHOADS: And they have done that through the SCAR petition, correct? MR. MILES: Yes.

LEGISLATOR RHOADS: There will be a judicial determination after a SCAR hearing as to whether the homeowner is right or whether the county is right.

MR. MILES: Whether the homeowner has overcome their burden of proof, correct.

LEGISLATOR RHOADS: If the
homeowner loses that petition it would be verified that the county was correct with respect to that particular individual property, correct?

MR. MILES: Correct.
LEGISLATOR RHOADS: And if the court makes a determination that the homeowner is accurate that would establish that the county was incorrect with respect to its valuation, correct.

MR. MILES: Per the court.
LEGISLATOR RHOADS: Are you

Full - 10-26-20
indicating that the county is unwilling to accept the court's determination?

MR. MILES: No. It is a judicial
order. We are accepting the determination.
LEGISLATOR RHOADS: So you would agree that if there's a judicial order that's issued saying that with respect to those 12,000 homes that the county's assessment roll is inaccurate the county is prepared to accept that determination, right?

MR. MILES: The county's
assessment roll is accurate until and the numbers will remain the same until a hearing officer makes a determination. I'm not here to assume what a hearing officer will or will not determine.

LEGISLATOR RHOADS: I want to verify based on your comments today that if the court makes a determination that the assessment roll is not accurate with respect to any one of these 12,000 properties, and it's not exactly 12,000, right? It's a little over?

MR. MILES: A little over, a

Full - 10-26-20
little under.
LEGISLATOR RHOADS: Which is it?
MR. MILES: Should be closer to
11,500 now.
LEGISLATOR RHOADS: But we
actually know how many petitions we're talking about at this point?

MR. MILES: Yes.
LEGISLATOR RHOADS: If the court
makes a determination with respect to any one of these 12,000 homes that the county's assessment is wrong that is a final determination that the assessment was wrong with respect to that one property, correct? MR. MILES: Yes. We will adhere to the court's opinion.

LEGISLATOR RHOADS: What happens if in the case of any one of those 12,000 properties, what happens at this point, if we approve the roll today, what happens with respect to the county's potential liability? How does that impact the county and its tax bills?

MR. MILES: It will be dependent

Full - 10-26-20
upon the judicial order, what the level of reduction is, and either there will be a lowering of the tax bill if we can in time or there will be a refund.

LEGISLATOR RHOADS: When are
these bills supposed to be issued?
MR. MILES: First bill should be issued in November.

LEGISLATOR RHOADS: November
1st?
MR. MILES: Yes. LEGISLATOR RHOADS: So you're
talking about Sunday?
MR. MILES: Correct. But you can
also correct second half bills.
LEGISLATOR RHOADS: But with
respect to first half bills Sunday, November 1st is the date that those bills theoretically should be -- are frozen in time at that point. No changes can be made to the first half tax bills after November 1st?

MR. MILES: That is my
understanding.
LEGISLATOR RHOADS: I think it's

Full - 10-26-20
reasonable to expect that these 12,000 SCAR challenges obviously are not going to be heard between now and Sunday, correct?

MR. MILES: Correct.
LEGISLATOR RHOADS: What happens in a situation where a homeowner is determined to be right yet they've already received the tax bill and they theoretically have already made payment, what happens?

MR. MILES: They will either get a correction to their second half bill or receive a refund.

LEGISLATOR RHOADS: But if
they're entitled to a reduction we don't turn around and raise the taxes to make up that difference on behalf of every other homeowner, correct?

MR. MILES: Correct.
LEGISLATOR RHOADS: That's a
result of something called a county guarantee? The county guarantee?

MR. MILES: That's absolutely the county guarantee.

LEGISLATOR RHOADS: For these

Full - 10-26-20
12,000 properties if there's a determination that these 12,000 homeowners are correct, do we know what the potential liability is to the county?

MR. MILES: I'm not aware of it. It will not be 12,000 homeowners being correct. So it's very difficult to determine on an individual basis who will receive an order in favor of reduction and who will not.

LEGISLATOR RHOADS: I'm not
asking you to predict anything. I'm asking you about total exposure. For example, in these SCAR petitions the homeowners put down what they believe their assessment should be, correct?

MR. MILES: Yes.
LEGISLATOR RHOADS: So, if they put down what their assessment should be we should be able to determine based upon those claims what the county's potential liability is if in fact they succeed in proving that they're correct, right? MR. MILES: I don't believe that -- that's a very difficult calculation to

Full - 10-26-20
determine hypothetically what that would be. LEGISLATOR RHOADS: It's a mathematical calculation, isn't it? Has the assessor's office looked into that at all? Or are we simply approving the roll not knowing what our potential liability might be?

MR. MILES: You are approving the roll because this is a ministerial act that's performed every year and we need this roll to produce the tax bills and for the schools to get the money.

LEGISLATOR RHOADS: I totally
understand that you've left us with no choice. Don't get me wrong. I get that fact. I just am trying to find out a little information so we know how bad -- hold on, I'm not done -- so we know how bad this potentially can be for the county and its taxpayers that the assessor's office is presenting us a roll that may have up to 12,000 errors on it. I'm just trying to figure out what that is.

MR. MILES: Once again, I think you also said this is -- there's no errors.

Full - 10-26-20
These are judicial hearings.
LEGISLATOR RHOADS: Right. If there's a judicial determination that there's an error it's an error. It is what it is. So with 12,000 of these hearings still pending there are potentially 12,000 errors if a court makes a determination --

MR. MILES: It is a judicial
hearing. It is not an error.
LEGISLATOR RHOADS: If the court determines that the county is wrong, right, can we agree on that? Or we're going to say it's right no matter who says otherwise and we have to --

MR. MILES: We will accept the opinion of the court and the homeowner will receive the reduction that's ordered by the court.

LEGISLATOR RHOADS: My point is if there's a reduction by the court has there been any effort on the part of the assessor's office to make a determination as to what the county's potential exposure is if each of these 12,000 petitions happens?

Full - 10-26-20
MR. MILES: It's very difficult
to determine the refund liability.
LEGISLATOR RHOADS: So the answer
is no?
MR. MILES: I don't have that
number for you.
LEGISLATOR RHOADS: I know you
may not have the number but has anybody even
bothered to try and figure it out?
MR. MILES: I would refer you to
the budget office.
LEGISLATOR RHOADS: So the budget
office is making that determination?
MR. MILES: I am not sure.
LEGISLATOR RHOADS: Does the budget office actually have copies of the SCAR petitions?

MR. MILES: They do not have 12,000 individual SCAR hearings.

LEGISLATOR RHOADS: Has anybody
told the budget office then how many SCAR petitions there are and what the homeowners are claiming their taxes are supposed to be so that the budget office can make that

Full - 10-26-20
determination?
MR. MILES: Everyone is aware of the 12,000 petitions heard.

LEGISLATOR RHOADS: I'm not aware
of the 12,000 petitions heard. Is it possible for us to be able to get a list of these 12,000 properties that are still up in the air? Because when we send out these bills we're telling these homeowners that they owe the money, right? There's real dollars that have to come out of their pocket even though they are still in the process of challenging it 24 months after they actually received their initial notification of their assessment.

MR. MILES: Per the law, correct. Per the law. The roll is published. Then there's the SCAR season and then you have to go through the judicial hearing process.

LEGISLATOR RHOADS: But typically these SCAR petitions would have been heard before the assessment roll was final; is that correct? Before the actual bills go out so

Full - 10-26-20
that they don't have a potential refund situation.

MR. MILES: Typically when there
isn't a pandemic, yes. But because the deadline was on hold until September 4th, well into the time period for us to start calculating the warrants, then yes. But this year is a very different year.

LEGISLATOR RHOADS: Are you
saying that the 12,000 petitions that are outstanding all came in after September 4th?

MR. MILES: I'm not saying that.
LEGISLATOR RHOADS: So why
weren't these 12,000 resolved prior to? I understand that you're using the deadline extension as an excuse but that only matters if these petitions came in after the deadline, right?

MR. MILES: No. There is a
scheduling. There is a calendaring. The court is in charge of scheduling and calendaring. The Department of Assessment is not in charge of that. We are in charge of sending individuals prepared to defend the

Full - 10-26-20
roll.
LEGISLATOR RHOADS: So you have engaged though -- the Department of Assessment has engaged though in an attempt to resolve these SCAR petitions, correct?

MR. MILES: Correct.
LEGISLATOR RHOADS: So we've made settlement offers to these various homeowners with respect to their individual properties, correct?

MR. MILES: Yes.
LEGISLATOR RHOADS: And there
were 88,000 -- actually there's I guess some discrepancy because some of the documents from the clerk's office indicates that it may be as much as 92,000. But somewhere in the high 80s, low 90,000 --

MR. MILES: We have received our 80,000 number from the courts and they are the ones who determine the number of petitions that come to us.

LEGISLATOR RHOADS: The clerk's office is the clerk of the court, correct? MR. MILES: I'm not sure why

Full - 10-26-20
there's a difference between the clerk and the court.

LEGISLATOR RHOADS: I'm not sure
either. But somewhere between 80 and 90,000 is that fair to say?

MR. MILES: There's 80,000. I
get my numbers from the court.
LEGISLATOR RHOADS: I thought the
testimony that we received during the budget
hearings was that there was actually 88,000 and that was directly from the assessor. Now there's only 80,000?

MR. MILES: No. He said 80,000 and there are 80,000.

LEGISLATOR RHOADS: I don't have the record in front of me.

MR. MILES: Neither I do but I know it's 80,000.

LEGISLATOR RHOADS: We will agree to disagree on that point. Whether it's $80,000,88,000,92,000$ with all of these cases, with the exception of the 12,000 that are still outstanding, the assessor's office was able to, presumably with the assistance of

Full - 10-26-20
the court, was able to negotiate some sort of resolution to those claims, correct?

MR. MILES: I'm sorry. I missed
half of the --
LEGISLATOR RHOADS: Not a problem. Whatever the difference is between the total number of claims and the 12,000 that remain outstanding the assessor's office has been able to resolve those claims, correct?

MR. MILES: Maybe I'm not hearing you or $I$ just need clarification.

LEGISLATOR RHOADS: Regardless of
what the number is, I'm going to say 88 because that's what $I$ think the assessor said, the difference between 88,000 and the 12,000 claims that remain from the SCAR process that difference -- I got to do the math -- the 76,000 claims those have all been resolved at this point, correct?

MR. MILES: Those that are not the 12,000 have been resolved.

LEGISLATOR RHOADS: What is it
about these 12,000 that made it impossible to resolve?

Full - 10-26-20
MR. MILES: They are not
impossible to resolve.
LEGISLATOR RHOADS: What is it
about these 12,000 that have made it impossible to timely resolve before we have a roll?

MR. MILES: Some individuals
didn't accept settlement offers. Some
individuals we felt did not deserve a
settlement offer. Some individuals felt that
a zero offer wasn't the offer that they wanted. And some individuals just wanted to go to court. And that is their administrative right to go to court and if the court wants to calendar cases for all those 12,000 we will of course abide by the court's calendar.

LEGISLATOR RHOADS: The court
doesn't have a choice, correct?
MR. MILES: Yes, the court
doesn't have -- well, the court can calendar the way they would like to calendar and we are following the calendar of the court as any other litigated process occurs.

LEGISLATOR RHOADS: During our

Full - 10-26-20
initial hearings we were informed by the assessor that with respect to some of the north shore properties that the roll was indefensible on some of the higher value homes.

MR. MILES: That is not correct.
LEGISLATOR RHOADS: The assessor
didn't say that?
MR. MILES: No.
LEGISLATOR RHOADS: Can you tell
us with respect to these 12,000 properties then where they are geographically located.

MR. MILES: No. They are
disbursed throughout the county.
LEGISLATOR RHOADS: Is there a concentration in any one particular area?

MR. MILES: Not that I'm aware of.

LEGISLATOR RHOADS: Do we have an outside time frame as to when these homeowners are actually going to know whether the amount, if we approve this roll today, as to whether the amount we are asking them to pay is actually the amount they owe?

Full - 10-26-20
MR. MILES: It is dependent upon
when the hearings are calendared.
LEGISLATOR RHOADS: We have no
idea how long this could potentially take?
MR. MILES: I am not aware. You
would have to talk to the Nassau County
Supreme Court.
LEGISLATOR RHOADS: The assessor's office has been involved in the assessing process since 1938, right?

MR. MILES: Correct.
LEGISLATOR RHOADS: I would
imagine that over that time there's been a certain institutional knowledge and expertise as to how these processes work.

MR. MILES: Except that this year there is a global pandemic that pushed our deadline back from April 30th to September 4th.

LEGISLATOR RHOADS: I get that.
But in terms of the resolution of pending cases do we know how long it takes to resolve cases?

MR. MILES: It generally does not

Full - 10-26-20
take this long but it is a pandemic and the deadline was pushed back from April 30th to September 4 th and the court did not start hearing cases until June 16th.

LEGISLATOR RHOADS: We're being presented with a roll today that has a potential exposure, potential errors if the court makes that determination, with respect to 12,000 individual property owners. We have
no idea what the potential exposure is to county taxpayers, nor do we have any idea when we can tell those 12,000 affected homeowners when there may actually be a resolution to their SCAR process so that we can assure that the amount of money that they are being asked to pay actually is the amount of money that they owe. Am I correct in that understanding?

MR. MILES: You are passing a tax roll. Something that is done on a yearly basis every year. It's a ministerial act.

LEGISLATOR RHOADS: But every single year you do not have 12,000 pending SCAR petitions.

Full - 10-26-20
MR. MILES: There were pending
SCAR petitions many years before this. So this is not something that is unprecedented.

LEGISLATOR RHOADS: 12,000 is not
unprecedented?
MR. MILES: Prior to this
administration there were cases of pending litigation, judicial hearings. So this is not unprecedented.

LEGISLATOR RHOADS: Is it
unprecedented to the extent of 12,000 potential clients?

MR. MILES: I'm not aware of the exact number from the previous years but this is not something that is new and the previous legislatures have passed the tax rolls before and the tax warrants so that the homeowners can receive their bills and the schools can get the money that they are owed.

LEGISLATOR RHOADS: But this
level of potential incompetence is new to me. So, I appreciate that you can't give me any more information that you already have so thank you.

Full - 10-26-20
MR. MILES: Thank you.
LEGISLATOR NICOLELLO: I had a question for you. You mentioned that you had reached out to the tax receivers. Was there a telephone call or something like that of that nature?

MR. MILES: Yes. I believe there was a call representatives from both offices. LEGISLATOR NICOLELLO: What was the purpose of reaching out to the receivers of taxes?

MR. MILES: To confirm that tax
bills can be corrected if there were judicial orders that come in from the court. Rather than have the homeowner receive a tax bill they can receive -- I'm sorry, receive a refund they can receive a corrected tax bill. So it is easier administratively for the county I believe and it's better for the taxpayer that they can receive it in their tax bill.

LEGISLATOR NICOLELLO: Was there a request that the receivers not send out the tax bills for the individuals who were in

Full - 10-26-20
these SCAR proceedings?
MR. MILES: No. I don't believe
legally you can ask them to not issue tax bills.

LEGISLATOR NICOLELLO: So you
called them to confirm if the tax bills could be corrected?

MR. MILES: Because you can either use a refund or you can do a corrected tax bill. We felt that the corrected tax bill would be better for the taxpayer.

LEGISLATOR NICOLELLO: Corrected tax bill would have to go out when?

MR. MILES: Remember, there's the first half tax bill and the second half tax bill. So you can also correct the second half tax bill.

LEGISLATOR NICOLELLO: Even if the tax bill had been sent out and they had paid their taxes you can seek to --

MR. MILES: No. The second half tax bill would have to be corrected. LEGISLATOR NICOLELLO: A lot more questions there but Legislator Ford.

Full - 10-26-20
LEGISLATOR FORD: So everybody, by passing this legislation today, everybody will receive their tax bill on time? MR. MILES: Yes. LEGISLATOR FORD: I just want to follow up a little bit -MR. MILES: Pursuant to the executive order by the governor of course. That pushed back the deadines legally. LEGISLATOR FORD: Because normally people would have gotten their tax bills already?

MR. MILES: Right. But remember the executive order pushed everything back. LEGISLATOR FORD: When are the tax payments due by all the residents? MR. MILES: I believe it's December 10th.

LEGISLATOR FORD: I have somebody who was asking. So there will be no delay at all that people will not -- so you're not asking because $I$ guess there was a misunderstanding. I had somebody call me. So, the tax bills themselves are delayed being

Full - 10-26-20
sent out but rather than having to pay in November we will be able to pay in December, correct?

MR. MILES: That's pursuant to the executive order.

LEGISLATOR FORD: You can just say yes or no. We understand it's the executive order. I understand it has to come from the governor. That's actually a given because we can't change those dates. It's all state law, correct? Yes.

Just going back to the 12,000 that Legislator Rhoads was asking about, okay, and we didn't know like how many when we look at -- and I understand that people had SCAR hearings and even when we sent out previous years there were still people litigating whether or not their assessment was right or wrong or whatever.

MR. MILES: Yes.
LEGISLATOR FORD: But it seems that there were 80,000 , so we're still holding on to 12,000 that are still are in the process of going before a judicial hearing, correct?

Full - 10-26-20
MR. MILES: They're being calendared by the court, correct.

LEGISLATOR FORD: But out of the other 68,000 that have been settled by the courts you must know --

MR. MILES: It had gone to the --
they had already --
LEGISLATOR FORD: Settled. One
way whether or not they accepted the offer by the assessor or --

MR. MILES: Or there was a
hearing. Because we did do as many hearings as the calendar from June until September.

LEGISLATOR FORD: That I understand. How many of those ones that were challenged by residents did the residents end up getting the settlement they desired?

MR. MILES: I'm not sure off the top of my head.

LEGISLATOR FORD: We don't keep a record to see whether or not to see the accuracy of the roll to make sure --

MR. MILES: I can create an analytic form but $I$ don't know that off the

Full - 10-26-20
top of my head.
LEGISLATOR FORD: I would like to
see if you can do that and send it to us
because I think that would be good for us to see where the challenges were, where some of the issues were with some of the residents in regard to and on what basis they were able to be successful in challenging their assessment. Thank you.

LEGISLATOR NICOLELLO: Legislator
Ferretti.
LEGISLATOR FERRETTI: Thank you.
Good afternoon Mr. Miles. A lot of my
questions were already asked by Legislator Rhoads so I guess I just have a couple of comments.

I heard, Mr. Miles, you said
numerous times how this is a ministerial act that's been done so many years before. This is not -- 2020 is not just your ordinary year. There are residents really hurting. Residents are facing very, very tough financial times. We've got a lot thrown at us in 2020. The idea that this is just some

Full - 10-26-20
ministerial act and not to mention a countywide reassessment for the first time in 15 plus years. So the idea that this should be just passed without any scrutiny, as I think you are certainly implying, I think is disappointing.

Additionally, it seems like the assessment office is somewhat talking out of both sides of its mouth. Legislator Rhoads is asking you pretty pointed questions as to the 12,000 outstanding SCARS and it seems like your de facto response was I'm not going to guess as to how the court is going to adjudicate these SCARs, right? MR. MILES: I'm not going to do that.

LEGISLATOR FERRETTI: But at the same time he asked you what the potential liability was and you said that 12,000 won't be found to be overassessed. So, in affect you are predicting when it fits the argument but at the same time --

> MR. MILES: That's not a
prediction.

Full - 10-26-20
LEGISLATOR FERRETTI: You're saying that it is possible that all 12,000 are found in favor of the SCAR petitioner?

MR. MILES: I'm not predicting
like I said.
LEGISLATOR FERRETTI: I just find
it shocking that there has been no
communication, no thought as to what the
potential liability could be to Nassau
residents. This is not something that really
should have taken you offguard here. I'm
shocked that there was no inquiry from the
budget department. Has there been any
communication between the Assessment
Department and the budget department as to what the potential liability could be?

MR. MILES: It is difficult to estimate what the refund liability is because of the individual nature of each hearing.

LEGISLATOR FERRETTI: Okay.
Again, I'm going to hold my nose and vote in favor of this because as Legislator Rhoads said we've been somewhat boxed in a corner but it's disappointing that some pretty simple and

Full - 10-26-20
important questions any year but specifically in 2020 are going unanswered today.

LEGISLATOR NICOLELLO: Legislator
McKevitt.
LEGISLATOR MCKEVITT: Just to
follow up a point beforehand where you said that the receivers will be sending out the first half school tax bill and if there needed to be there would be a correction on the second half school tax bill; is that correct? MR. MILES: Yes. LEGISLATOR MCKEVITT: I know some people actually pay their entire year's tax bill at the first bill because there's actually a discount they receive when you pay it. So for those who choose to pay your entire year's worth of taxes at the first bill before December 10th how will that then be rectified?

MR. MILES: I don't want to speak for the treasurer but there would be a refund.

LEGISLATOR NICOLELLO: Just one other follow-up on my part. The conference call when your office reached out to the

Full - 10-26-20
receivers of taxes who was on that call?
MR. MILES: Several individuals.
Our accounting division $I$ believe was the representative on the call. But I'm not sure. I was not on the call.

LEGISLATOR NICOLELLO: Was Mr.
Moog on the call?
MR. MILES: I am not sure.
LEGISLATOR NICOLELLO: Thank
you. Legislator Walker.
LEGISLATOR WALKER: I just want
to get this straight. So now if people's tax
bills were say they were charged $\$ 2,600$ for each half. After their hearing they find that they overpaid by $\$ 1,000$. The next half of their bill if they didn't pay it in full would then be dropped to $\$ 1,600$ rather than the $\$ 2,600$ ?

MR. MILES: I believe that's how
it works. But we are confirming with the treasurer and the receivers' offices.

LEGISLATOR WALKER: Now, does the county then have to make up that $\$ 1,000$ to the school district because the school district

Full - 10-26-20
was anticipating 2600?
MR. MILES: No. The school
district is always made whole. They either receive the money that they're supposed to receive always from the town and then we would have to pay the refund. But we guarantee.

LEGISLATOR WALKER: So then we're back to the fact that the county guarantee again kicks in and again, even though we were promised over and over and over that everything was correct and bills would be correct and you had enough people to do all these things, now we're going to have to lay out money again in this upcoming year to -MR. MILES: Well, legislator, I do once again want to reiterate that the timeline is generally April 1st to April 30th and the deadline to file was moved from April $30 t h$ to September 4th. And the hearings did not occur until June 14 th due to the pandemic.

LEGISLATOR WALKER: But once again, every time we questioned anything we were promised that everything was fine. We had the number of people to do this.

Full - 10-26-20
Everything was going to be right and obviously that's not the case.

MR. MILES: Prior to there being a global pandemic and the courts are in charge of the calendaring.

LEGISLATOR WALKER: We asked many of these questions during the pandemic also. I feel like that's going to be our answer for everything. But well, you know, we had a global pandemic. We all realize that.

MR. MILES: I believe all the hearings occurred prior to the pandemic regarding the strategy for SCAR.

LEGISLATOR NICOLELLO: Legislator
Drucker.
LEGISLATOR DRUCKER: Thank you
Presiding Officer. Mr. Miles, we are all aware that this is an unprecedented year COVID pandemic. Isn't it true that in previous years as mentioned that there were outstanding tax challenges before SCAR at the exact time that the legislature was asked to approve the tax warrants? Isn't that true?

MR. MILES: Correct. Every year.

Full - 10-26-20
LEGISLATOR DRUCKER: And in those previous years the budget department was never sought to predict or estimate the refunds that might have been necessary; isn't that true?

MR. MILES: Correct.
LEGISLATOR DRUCKER: I didn't
think so. Thank you.
LEGISLATOR NICOLELLO: Anyone
else? Anyone on remote? Hearing none, thank you Mr. Miles. Any public comment? Hearing none, all in favor signify by saying aye.

Those opposed? It carries unanimously.
So those were the emergencies. We
have the four items remaining on the calendar which we will call and then we will go into executive session. 47, 48, 49 and 51. Resolutions 139, 140, 141 and 143. These are the settlements with respect to the Village of the Cedarhurst and the Village of Lawrence as well as the IMAs with respect to both.

Motion by Deputy Presiding Officer
Kopel. Seconded by Minority Leader Abrahams. Those items are before us. Motion by Legislator Bynoe to go into executive

Full - 10-26-20
session. Seconded by Legislator Kennedy. All in favor of executive session signify by saying aye. Those opposed? We are in executive session.
(Legislature recessed to executive session at 2:44 p.m.)
(Legislature reconvened at 3:00
p.m.)

LEGISLATOR NICOLELLO: We are
back out of executive session and we are going to have a vote on these four items, 47, 48, 49, and 51. Any debate or discussion? All in favor signify by saying aye. Those opposed? It carries unanimously. Motion to adjourn by Legislator Rhoads. Seconded by Legislator Drucker. All in favor of adjourning signify by saying aye. Those opposed? We are adjourned.
(Legislature adjourned at 3:00 p.m.)

1

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 28 th day of October 2020

FRANK GRAY

