

PROPOSED RESOLUTION NO.64 -2021

A RESOLUTION TO REQUIRE THE COUNTY TO COMPLY WITH THE TERMS OF THE SETTLEMENT · AGREEMENT FOR ERIC BERLINER, ROBERT FINE, MICHAEL ARYEH, AND JILL PESCE, INDIVIDUALLY AND ON BEHALF OF ALL OTHERS SIMILARLY SITUATED V. NASSAU COUNTY, NASSAU COUNTY DEPARTMENT OF ASSESSMENT, ASSESSMENT REVIEW COMMISSION, LAURA CURRAN, IN HER OFFICIAL CAPACITY AS COUNTY EXECUTIVE, AND DAVID MOOG, IN HIS OFFICIAL CAPACITY AS COUNTY ASSESSOR FOR NASSAU COUNTY, INDEX NO. 605904/2019.

WHEREAS, in 2019, plaintiffs commenced *Eric Berliner, Robert Fine, Michael Aryeh, and Jill Pesce, individually and on behalf of all others similarly situated v. Nassau County, Nassau County Department of Assessment, Assessment Review Commission, Laura Curran, in her official capacity as County Executive, and David Moog, in his official capacity as County Assessor Nassau County, Index No. 605904/2019 ("Berliner")* and asserted claims challenging the County's reassessment of Class I real properties for the 2019 Tentative Assessment Roll ("reassessment"); and

WHEREAS, on or about October 14, 2020, the Berliner parties entered into a settlement agreement pursuant to which the defendants, including County Executive Laura Curran, agreed to undertake certain actions that would provide greater transparency of the reassessment process, including but not limited to providing plain-English narratives on the assessment website, and publicizing the approximately one hundred eighty variables that assisted mass appraisal modeling in the reassessment and coefficients for those variables in each Market Area (including neighborhood coefficients); and

WHEREAS, the defendants failed to undertake these actions, and as a result, Nassau County residents have been denied the ability to better understand how their properties were reassessed by the Curran Administration; and

WHEREAS, Nassau County residents deserve transparency in all areas of governance, including the reassessment process, which was largely opaque and confusing, and resulted in

higher tax bills for sixty-five percent of residents; now, therefore, be it

RESOLVED, that within sixty days of the date that this resolution is approved by the Legislature, the defendants shall accomplish the following pursuant to the Berliner settlement:

1. Revise the County's assessment website and any mailed disclosures, by specifically eliminating the "Calculation Ladders" or "Ladder Reports," by including on the assessment website plain-English narratives and hyperlinks substantially as set forth in Exhibit "B" of the settlement agreement ("Exhibit 'B'"), and by consolidating and streamlining public access to the assessment website;
2. Make public all the approximately one hundred eighty independent variables (predictors) that were used in the computer assisted mass appraisal modeling in the Reassessment and the coefficients (or multipliers) for those variables in each market Area (including the neighborhood coefficients);
3. Provide narrative on the assessment website explaining in plain English how the modeling was accomplished substantially as set forth in Exhibit "B";
4. Explain in plain English on the assessment website how the "Neighborhoods" and the "Market Areas" were determined substantially as set forth in Exhibit "B";
5. Publish maps on the assessment website showing all the Market Areas and Neighborhoods used in the Reassessment and explain how the neighborhood coefficients were determined in each Market Area; and be it further

RESOLVED, that a status report detailing the County's progress shall be submitted to the Legislature thirty days after the date that this resolution is approved by the Legislature; and be it Further

RESOLVED, that this resolution shall be effective immediately.

