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NASSAU COUNTY LEGISLATURE

RICHARD NICOLELLO  
PRESIDING OFFICER

LEGISLATIVE HEARING

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

October 19, 2021  
1:25 P.M.

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2     A P P E A R A N C E S:

3

4     LEGISLATOR RICHARD J. NICOLELLO

5             Presiding Officer

6             9th Legislative District

7

8     LEGISLATOR HOWARD KOPEL

9             Deputy Presiding Officer

10            7th Legislative District

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12    LEGISLATOR DENISE FORD

13            Alternate Presiding Officer

14            4th Legislative District

15

16    LEGISLATOR KEVAN ABRAHAMS

17            Minority Leader

18            1st Legislative District

19

20    LEGISLATOR SIELA BYNOE

21            2nd Legislative District

22

23    LEGISLATOR CARRIE SOLAGES

24            3rd Legislative District

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2     LEGISLATOR DEBRA MULE

3             5th Legislative District

4

5     LEGISLATOR C. WILLIAM GAYLOR III

6             6th Legislative District

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8     LEGISLATOR VINCENT T. MUSCARELLA

9             8th Legislative District

10

11    LEGISLATOR ELLEN BIRNBAUM

12            10th Legislative District

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14    LEGISLATOR DELIA DERIGGI-WHITTON

15            11th Legislative District

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17    LEGISLATOR JAMES KENNEDY

18            12th Legislative District

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20    LEGISLATOR THOMAS MCKEVITT

21            13th Legislative District

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23    LEGISLATOR LAURA SCHAEFER

24            14th Legislative District

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2     LEGISLATOR JOHN FERRETTI, JR.

3             15th Legislative District

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5     LEGISLATOR ANDREW DRUCKER

6             16th Legislative District

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8     LEGISLATOR ROSE WALKER

9             17th Legislative District

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

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

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

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

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

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

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

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

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

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

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

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

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

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

25 And number two, it was done for the



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2 purpose so he'd be reelected.

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

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

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

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

13 LEGISLATOR NICOLELLO: Kevin  
14 McKenna.

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

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

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

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

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

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2 she deny that and she changes the subject.

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

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

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

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

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

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

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

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

6 LEGISLATOR NICOLELLO:

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

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

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

13 MS. LAVEMAN: Acting assessor.

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

17 MS. LAVEMAN: Yes, I do.

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

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

25 LEGISLATOR NICOLELLO: What

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2 certifications do you not have?

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

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

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

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

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

23 LEGISLATOR NICOLELLO: Have you  
24 taken the exam?

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

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2 out of curiosity in July.

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

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

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

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



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

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

9 MS. LAVEMAN: I answered you  
10 already.

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

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

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

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

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

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

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

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

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

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

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2 I have sat as a small claims hearing officer.

3 I have been the chairperson of the Assessment

4 Review Commission. I've been counsel to

5 Nassau County. I have been of counsel to

6 Nassau County representing the municipality.

7 I was the deputy county attorney for the

8 Assessment Review Commission and I've

9 represented property owners.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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2 20 rule respectively.

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

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

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

25 Therefore, the TPP exemption was

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

4 Thank you.

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

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

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

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

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

25 LEGISLATOR KOPEL: The

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2 residential.

3 MR. MILES: Which tax year?

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

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

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

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

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

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

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



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2 LEGISLATOR KOPEL: And typical?

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

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

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

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

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

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

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

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

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

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

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

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

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

25 MS. LAVEMAN: I don't think I

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

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

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

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

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

24 MR. MILES: That's correct.

25 LEGISLATOR KOPEL: Where I'm

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

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

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

15 MS. LAVEMAN: Not necessarily  
16 true.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

23 MS. LAVEMAN: Yes.

24 LEGISLATOR FERRETTI: Exactly a  
25 week ago?

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

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

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

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

11 MS. LAVEMAN: Yes.

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

14 MS. LAVEMAN: Correct.

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

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

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

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



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

4 MS. LAVEMAN: Yes.

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

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

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

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

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

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

25 LEGISLATOR FERRETTI: So you

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

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

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

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

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

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

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2 because that's not what we do.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

4 MS. LAVEMAN: Correct.

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

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

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

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

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

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

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

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

4 MS. LAVEMAN: Yes and no.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

12 LEGISLATOR FERRETTI: Understood.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

14 MS. LAVEMAN: Yes.

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

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

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

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

25 LEGISLATOR FERRETTI: Are you

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

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

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

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

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

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2 suffering as a result of that.

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

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

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

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

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

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

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

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

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

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

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

25 LEGISLATOR FERRETTI: Why isn't

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

5 MS. LAVEMAN: Can you repeat  
6 that?

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

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

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

23 MS. LAVEMAN: Correct.

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



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

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

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

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

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

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

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

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

6 LEGISLATOR FERRETTI: Okay.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

10 MS. LAVEMAN: Should be.

11 LEGISLATOR FERRETTI: Okay.  
12 Thank you.

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

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

18 LEGISLATOR NICOLELLO: Yes.

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

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

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

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

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

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

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

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

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

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

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

25 LEGISLATOR FORD: So that's the



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

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

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

17 MS. LAVEMAN: Correct.

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

25 LEGISLATOR FORD: Correct. So

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

8 MS. LAVEMAN: Correct.

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

13 MR. MILES: That's exactly right.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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2 new tentative assessment.

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

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

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

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

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

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



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

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

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

13 LEGISLATOR NICOLELLO: Legislator  
14 Rhoads.

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

17 LEGISLATOR NICOLELLO: Sure.  
18 Legislator Rhoads.

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

21 LEGISLATOR RHOADS: Of course.

22 MS. LAVEMAN: Good afternoon.

23 LEGISLATOR RHOADS:  
24 Congratulations.

25 MR. MILES: Or I'm sorry.

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2 LEGISLATOR RHOADS: Accuracy and  
3 transparency.

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

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

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

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

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

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

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

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

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

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

23 MR. MILES: My family was also.

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

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

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

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

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

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

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

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

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

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

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2 Assessment to notify homeowners of that fact?

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

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

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

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2 result would not be frozen?

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

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

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

12 LEGISLATOR RHOADS: That the roll  
13 was frozen?

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

9 LEGISLATOR RHOADS: Why not?

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

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

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

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

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

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

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2 an interesting question.

3 MR. MILES: Whose question?

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

9 MS. LAVEMAN: Can you repeat  
10 that?

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

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

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

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

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2 for the final roll April 1st.

3 LEGISLATOR RHOADS: Why?

4 MS. LAVEMAN: Because homeowners

5 have the opportunity to change their mind.

6 It's not uncommon that a homeowner will make

7 one decision in September and then contact us

8 in February and change their minds. Or

9 contact us in January and change their mind.

10 Especially pro se litigants, pro se grievants,

11 we offer them complete latitude with the

12 ability to change their minds. It's not

13 uncommon that they will come to customer

14 service, speak with someone and change from

15 one way to the other.

16 LEGISLATOR RHOADS: How often is

17 it the case that an accepted offer from ARC

18 would be later rejected?

19 MS. LAVEMAN: Happens quite

20 frequently.

21 LEGISLATOR RHOADS: How

22 frequent?

23 MS. LAVEMAN: If you want

24 statistics I will ask them to provide. It

25 happens enough.

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

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

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

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

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

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

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2 about dozens?

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

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

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

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

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

18 LEGISLATOR RHOADS: Here's my  
19 question.

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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2 produce the '22-23 tentative roll?

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

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

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

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

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

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

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

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

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

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

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

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

25 LEGISLATOR RHOADS: Mr. Miles

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

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

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

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

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

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

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

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

25 In terms of the back year, in terms

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

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

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

19                  MR. MILES:        I'm sorry?

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

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

25                  LEGISLATOR RHOADS:     When the



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

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

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

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

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

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

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

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2 that was --

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

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

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

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

25 MS. LAVEMAN: But I'm sure,

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

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

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

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

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

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

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2 wait in order to get accurate information?

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

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

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

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

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

25 MS. LAVEMAN: But I'm just saying

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

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

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

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

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

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

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

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

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2 that there even is a TPP?

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

5 LEGISLATOR RHOADS: Where?

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

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

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

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

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

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

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

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

7 There is no '22-23 TPP.

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

22 LEGISLATOR RHOADS: You can try  
23 to.

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

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

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

11 MR. MILES: I don't know.

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

17 LEGISLATOR RHOADS: Of course it  
18 does.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

25 MS. LAVEMAN: But you know what?

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

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

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

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

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

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

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

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

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

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

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

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



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2 sense of urgency.

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

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

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

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

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

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

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

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

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

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

17 LEGISLATOR RHOADS: So,  
18 Mr. Miles.

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

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

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

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

5 LEGISLATOR RHOADS: Which one?

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

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

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

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

15 MR. MILES: It does.

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

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

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

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

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

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

25                  MR. MILES:       That's right.

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

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

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

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

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2 That is the case for this one.

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

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

14 LEGISLATOR RHOADS: Well --

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

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

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

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

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

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2 your assessment roll than not.

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

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

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



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

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

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

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

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

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

25 MR. MILES: No. It eventually

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2 became --

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

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

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

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

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

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

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2 eventually after the '19-20 is finalized.

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

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

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

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

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

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

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

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

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

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2 a question.

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

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

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

18 MR. MILES: You can just tell me.

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

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

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

25 MR. MILES: Yeah. I believe

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

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

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

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

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

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

24 MR. MILES: I believe so. Yes.

25 LEGISLATOR FERRETTI: As deputy

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

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

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

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

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

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

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

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

9 LEGISLATOR FERRETTI: What  
10 percentage was it reduced?

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

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

15 MR. MILES: No.

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

18 MR. MILES: No, no.

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

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

25 LEGISLATOR FERRETTI: So the



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

5 MR. MILES: That looks like.

6 LEGISLATOR FERRETTI: How do you  
7 justify that?

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

11 LEGISLATOR RHOADS: Thanks  
12 Legislator Ferretti.

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

25 MR. MILES: What was the

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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2 another property to this equation.

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

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

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

20 LEGISLATOR RHOADS: The  
21 tentative --

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

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2 applies to the market value.

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

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

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

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

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



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

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

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

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

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

19 LEGISLATOR RHOADS: Correct.

20 MR. MILES: Six percent to 2671.

21 LEGISLATOR RHOADS: How can you  
22 get --

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

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

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

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

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

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

25 MR. MILES: So the issue is --

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

25                  LEGISLATOR MULE:     Who is the

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2 presiding right now? Who's presiding?

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

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

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

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

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

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

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

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

5 LEGISLATOR MULE: So we have a  
6 resolution?

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

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

13 MS. LAVEMAN: Correct.

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

25 MS. LAVEMAN: Yes. During the



1                   Full - 10-19-21  
2   frozen roll of the prior administration I  
3   would say 75 to 80 percent of properties  
4   received reductions. During the year of the  
5   reassessment, the '20-21 tax year, I think  
6   approximately only about 80,000 out of 240,000  
7   received reductions from the Assessment Review  
8   Commission. And '21-22 only, if I recall,  
9   about 113, 120,000, something like that, only  
10   received. So less than 50 percent received  
11   reductions from the Assessment Review  
12   Commission. '22-23 is a work in progress  
13   right now so I really can't speak of that.

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

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

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2 LEGISLATOR MULE: Thank you.

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

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

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

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

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

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

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

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

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

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

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

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

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

21 MS. LAVEMAN: Correct.

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

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

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

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

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

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

22 MS. LAVEMAN: Right.

23 LEGISLATOR MULE: That's it.

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

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

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

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

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

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

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

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

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

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

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

12 LEGISLATOR BIRNBAUM: Thank you  
13 so much.

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

21 MS. LAVEMAN: An assessor by  
22 trade?

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

25 MS. LAVEMAN: I'm an attorney,



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2 yes.

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

5 MS. LAVEMAN: No.

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

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

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

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

16 LEGISLATOR FERRETTI: Are you a  
17 licensed assessor?

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

25 LEGISLATOR FERRETTI: So you're

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2 talking about the Nassau County assessor?

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

18 MS. LAVEMAN: Yes.

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

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

25 LEGISLATOR FERRETTI: But you

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2 didn't pass the test?

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

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

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

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

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

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

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

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

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

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2 did come up with 20 years?

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

5 LEGISLATOR FERRETTI: By who?

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

8 MS. LAVEMAN: For certain  
9 properties.

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

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



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2 where you got it from.

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

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

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

21 LEGISLATOR FERRETTI: Fair  
22 enough. Thank you.

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

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

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

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

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

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

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

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

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

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

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

23 LEGISLATOR RHOADS: Separate work  
24 session?

25 MR. MILES: Yes. Absolutely.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

25 LEGISLATOR RHOADS: There,

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

9 LEGISLATOR RHOADS: We will  
10 follow-up with counsel on our end. I think  
11 that's it. I think we're looking forward, as  
12 far as I'm concerned, I don't know if anybody  
13 else has anything, but I think I'm looking  
14 forward to our working session so we can get  
15 to the bottom of this.

16 MS. LAVEMAN: Happy to set it  
17 up. Let me know when works for you.

18 LEGISLATOR FERRETTI: Just  
19 explain to me this working session. The  
20 working session is to go over the numbers that  
21 we just went over?

22 MS. LAVEMAN: If that's what  
23 you're seeking. I'm offering the opportunity  
24 to -- there seems to be, as I'm seeing it,  
25 that you're not agreeing with Rob's numbers

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2 and if that's the case I'm offering the  
3 opportunity for us to sit down, we show you  
4 our numbers, you show where you reached the  
5 numbers and we can see if we can figure out  
6 how we're not --

7 MR. MILES: We can go to your  
8 offices. You can come to the --

9 LEGISLATOR FERRETTI: Let me tell  
10 you why that's a concern for me. I know  
11 there's not that many members of the public  
12 here today but I think that ultimately we're  
13 trying to get answers for residents and this  
14 is a public hearing where residents can view  
15 it online and they can come in and comment.  
16 You're proposing doing it in one of our  
17 offices which obviously is not a public  
18 hearing.

19 MS. LAVEMAN: We have given you  
20 our responses. We did all the calculations.  
21 As far as we see, the numbers we have  
22 calculated are accurate. So, it's very hard  
23 to show you our numbers when we're here and  
24 you're there where you obviously have your own  
25 calculations. So what I'm suggesting is let's

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2 get down to the nitty-gritty of it and show  
3 us. We sit down together at a table and we  
4 can see if we can figure out where we're not  
5 connecting in the numbers. To me that's what  
6 makes sense.

7 LEGISLATOR FERRETTI: I'll leave  
8 it to Legislator Rhoads.

9 LEGISLATOR KOPEL: Thank you.  
10 You can pick up your purple hearts on the way  
11 out. Thank you for your time.

12 (Hearing concluded at 4:22 p.m.)

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CERTIFICATION

I, FRANK GRAY, a Notary  
Public in and for the State of New  
York, do hereby certify:

THAT the foregoing is a true and  
accurate transcript of my stenographic  
notes.

IN WITNESS WHEREOF, I have  
hereunto set my hand this 27th day of  
October 2021.

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FRANK GRAY