

NASSAU COUNTY LEGISLATURE

COMMITTEES MEETING

\*\*\*\*\*

RICHARD NICOLELLO

PRESIDING OFFICER

\*\*\*\*\*

RULES COMMITTEE

RICHARD NICOLELLO

CHAIRMAN

\*\*\*

FINANCE COMMITTEE

HOWARD KOPEL

CHAIRMAN

County Executive and Legislative Building

1550 Franklin Avenue

Mineola, New York

\*\*\*\*\*

Monday, October 24, 2022

2:59 p.m.

TAKEN BY: KAREN LORENZO, OFFICIAL COURT REPORTER

A P P E A R A N C E S

RULES--

LEGISLATOR RICHARD NICOLELLO	Chair
LEGISLATOR HOWARD KOPEL	Vice Chair
LEGISLATOR STEVEN RHOADS	
LEGISLATOR LAURA SCHAEFER	
LEGISLATOR KEVAN ABRAHAMS	Ranking Member
LEGISLATOR DELIA DERIGGI-WHITTON	
LEGISLATOR SIELA BYNOE	

\*\*\*\*\*

MICHAEL PULITZER	Clerk of the Legislature
------------------	--------------------------

\*\*\*\*\*

FINANCE --

LEGISLATOR HOWARD KOPEL	CHAIRMAN
LEGISLATOR JOHN FERRETTI	VICE CHAIR
LEGISLATOR THOMAS MCKEVITT	
LEGISLATOR ROSE MARIE WALKER	
LEGISLATOR ARNOLD DRUCKER	RANKING MEMBER
LEGISLATOR CARRIE SOLAGES	
LEGISLATOR JOSHUA LAFAZAN	

A L S O    A P P E A R E D:

Department of Assessment

Matthew Cronin, Acting Assessor

Dave Ross

Michelle Spara, Deputy Assessor

\*\*\*\*

Mr. Diamond, Homeowner

1  
2                   LEGISLATOR NICOLLELO: I'm going to  
3 call the Rules Committee to order.  
4 Please call the roll for the Rules  
5 Committee?

6                   CLERK PULITZER: Rules Committee  
7 roll call.

8                   Legislator Siela Bynoe.

9                   LEGISLATOR BYNOE: Here.

10                  CLERK PULITZER: Legislator Delia  
11 Deriggi-Whitton?

12                  LEGISLATOR DERIGGI-WHITTON: Here.

13                  CLERK PULITZER: Ranking Member  
14 Kevan Abrahams?

15                  LEGISLATOR ABRAHAMS: Here.

16                  CLERK PULITZER: Legislator Laura  
17 Schaefer?

18                  LEGISLATOR SCHAEFER: Here.

19                  CLERK PULITZER: Legislator Steven  
20 Rhoads?

21                  LEGISLATOR RHOADS: Present.

22                  CLERK PULITZER: Vice Chairman  
23 Howard Kopel?

24                  LEGISLATOR KOPEL: Here.

25                  CLERK PULITZER: Chairman Richard

Nicolello?

LEGISLATOR NICOLLELO: Here.

CLERK PULITZER: We have a quorum,  
Chair.

LEGISLATOR NICOLLELO: We have a  
quorum of the Rules Committee. Open the  
Finance Committee as well.

CLERK PULITZER: Yes, sir.

Roll call Finance Committee.

Legislator Joshua Lafazan?

LEGISLATOR LAFAZAN: Here.

CLERK PULITZER: Legislator  
Carrie A. Solages?

LEGISLATOR SOLAGES: Here.

CLERK PULITZER: Ranking Member  
Arnold Drucker?

LEGISLATOR DRUCKER: Here.

CLERK PULITZER: Legislator Rose  
Marie Walker?

LEGISLATOR WALKER: Here.

CLERK PULITZER: Legislator Thomas  
McKevitt?

LEGISLATOR MCKEVITT: Here.

CLERK PULITZER: Vice Chairman John

1  
2 Ferretti?

3 LEGISLATOR FERRETTI: Here.

4 CLERK PULITZER: Chairman Howard  
5 Kopel.

6 LEGISLATOR KOPEL: Here.

7 CLERK PULITZER: We have a quorum.

8 LEGISLATOR NICOLLELO: All right.  
9 Deputy Presiding Officer Kopel is going  
10 to be making a motion with respect to  
11 these items. That motion is being made  
12 in both the Rules and Finance Committees.

13 LEGISLATOR KOPEL: We're going to  
14 call items for both Rules and Finance  
15 Committees: 339-22, 340-22, 341-22.  
16 I'll make the motion for both committees.  
17 In Finance, Legislator Ferretti seconds  
18 and in Rules, Legislator Abrahams  
19 seconds.

20 Clerk Items 339-341-22 which are  
21 resolutions authorizing the County  
22 Assessor and/or County Treasurer, and  
23 Receivers of Taxes of the Towns of  
24 Hempstead, North Hempstead, and Oyster  
25 Bay to partially exempt certain real

1  
2 properties situated in various school  
3 districts assessed to designated owners  
4 appearing on the assessment rolls for the  
5 specified school and county years. The  
6 items are before us.

7 LEGISLATOR NICOLLELO: Mr. Cronin, I  
8 think you're gonna come up and give a  
9 presentation.

10 ACTING ASSESSOR CRONIN: Good  
11 afternoon, Legislature. Matthew Cronin,  
12 Acting County Assessor, Nassau County.

13 I'm here today to ask you to correct  
14 the 842 parcels that were here for the  
15 correction of our petition for the Town  
16 of Hempstead, the Town of North Hempstead  
17 and the Town of Oyster Bay.

18 LEGISLATOR NICOLLELO: Do you want  
19 to just give us a little bit more  
20 description?

21 ACTING ASSESSOR CRONIN: Sure. We  
22 were made aware of a clerical error in  
23 our system in October. A column that was  
24 on an Excel spreadsheet was uploaded to  
25 the system as opposed to a different

1  
2 calculation. And we're here today to try  
3 to rectify that situation.

4 LEGISLATOR NICOLLELO: So Mr.  
5 Diamond, who was here before and spoke  
6 before, said that his property has not  
7 had any demolition, destruction or fire  
8 damage in the decades he's been here. So  
9 why would his property have shown up on  
10 in this error?

11 ACTING ASSESSOR CRONIN: So we have  
12 quantitative adjustments on properties  
13 and that would have accounted for a  
14 change in the Phase and Exemption Act of  
15 2020.

16 LEGISLATOR NICOLLELO: But I think  
17 his question was why would it have  
18 affected his property in particular? Was  
19 it just simply a matter of chance that  
20 that the error affected his property, or  
21 something else?

22 ACTING ASSESSOR CRONIN: That would  
23 be the facts of the -- well, a  
24 quantitative adjustment on the property  
25 would constitute a change in the phase



1  
2 and exemption amount. If it's something  
3 that is an individual parcel, I'd be  
4 happy to speak to the constituent about  
5 that.

6 LEGISLATOR NICOLLELO: Okay. But I  
7 mean, just in terms of our understanding,  
8 is it, when you say quantitative Blah,  
9 blah, blah; is it an error?

10 ACTING ASSESSOR CRONIN: Sorry, any  
11 negative inventory change on the  
12 property.

13 LEGISLATOR NICOLLELO: In our  
14 parlance, is that an error made by the  
15 random error that affected his property  
16 and 841 others?

17 ACTING ASSESSOR CRONIN: It's not an  
18 error, no.

19 LEGISLATOR NICOLLELO: It's not an  
20 error?

21 ACTING ASSESSOR CRONIN: For a  
22 negative change on the parcel, no. But  
23 the 842 that were uploaded in the system  
24 had the wrong amount applied via the  
25 exemption.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

LEGISLATOR NICOLLELO: Yeah.

ACTING ASSESSOR CRONIN: I'm sorry  
if I'm confusing -- I'm trying to. Unless  
I'm not answering the question correctly.

LEGISLATOR NICOLLELO: Legislator  
Ferretti.

LEGISLATOR FERRETTI: How are you  
doing, Acting Assessor? I think what  
we're trying to get at is, from Mr.  
Diamond's testimony it sounded like an  
error like this would only happen to  
those properties who had a change to the  
property that would change their  
assessment because it's a frozen roll,  
right?

ACTING ASSESSOR CRONIN: Correct.

LEGISLATOR FERRETTI: So Mr.  
Diamond's contention, if I'm getting it  
correctly, is that he did not have a  
change to his property. He didn't do any  
work, he didn't get a permit, he didn't  
have a fire, he didn't have construction.  
So why was his property one of these 842  
when there was no quantitative change to

1  
2 to his assessment? Mr. Diamond, am I  
3 getting that right?

4 (Whereupon, Mr. Diamond  
5 acknowledges from the  
6 audience.)

7 ACTING ASSESSOR CRONIN: I'd have to  
8 look into it individually, and I can get  
9 back to you on that.

10 LEGISLATOR FERRETTI: Please get  
11 back to me because Mr. Diamond's one of  
12 my constituents. I'll get a hold of him,  
13 but I'd like the answer to that.

14 Also, Mr. Diamond brought up that  
15 this error was known to the County in  
16 June; is that the case?

17 ACTING ASSESSOR CRONIN: That's not  
18 true, no.

19 LEGISLATOR FERRETTI: Okay. So it  
20 was October. We knew nothing about this  
21 until October?

22 ACTING ASSESSOR CRONIN: Yes.

23 LEGISLATOR FERRETTI: But I just  
24 wanted to get those. Those are the two  
25 questions I had. Thank you.

1  
2           ACTING ASSESSOR CRONIN: The  
3 spreadsheet was uploaded in June, but the  
4 error was caught in October; a couple of  
5 weeks ago.

6           LEGISLATOR FERRETTI: Okay. So it's  
7 not like the County knew this in June and  
8 didn't notify anybody or anything?

9           ACTING ASSESSOR CRONIN: Absolutely  
10 not. As we knew, we --

11          LEGISLATOR FERRETTI: And what type  
12 of notice was done to those who are  
13 affected?

14          ACTING ASSESSOR CRONIN: So we sent  
15 the data files over to the receivers of  
16 taxes that showed the updated  
17 information. With that, I included a  
18 letter that was expected to be sent out  
19 once, I believe, that we voted on it  
20 today, and that was going to be  
21 communication that was given to all the  
22 constituents that were affected by this  
23 clerical error.

24          LEGISLATOR FERRETTI: Okay. All  
25 right. Thank you.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

LEGISLATOR NICOLLELO: Have you  
confirmed that this error affected --  
  
(Whereupon, Mr. Diamond  
interrupts proceeding and is  
addressed.)

LEGISLATOR NICOLLELO: Have you  
confirmed that the universe of properties  
affected by this is limited to the 842?

ACTING ASSESSOR CRONIN: Yes.

LEGISLATOR NICOLLELO: So no other  
properties other than 842 were affected  
by this?

ACTING ASSESSOR CRONIN: That's it.

LEGISLATOR NICOLLELO: Okay.

LEGISLATOR ABRAHAMS: Thank you,  
Presiding Officer.

Mr. Cronin, I just have several  
questions just to follow up from our  
hearing from a couple of weeks ago.

So if I understand it correctly, the  
data has been sent to the Assessors, and  
since that point or in between that point  
of when the hearing happened and today,  
did the notices go out to residents

1  
2 correcting their --

3 ACTING ASSESSOR CRONIN: I'm not  
4 sure about that. I don't know if the  
5 receivers had have sent anything.

6 LEGISLATOR ABRAHAMS: It's our  
7 understanding from hearing from several  
8 constituents that they have sent them  
9 out. And I'm concerned because,  
10 obviously, then this Body or this county  
11 is participating in something that  
12 shouldn't have happened or was illegally  
13 happened. Can anyone in your office  
14 verify whether or not those notices were  
15 sent out?

16 ACTING ASSESSOR CRONIN: We can  
17 certainly look into it. I can't at this  
18 moment tell you one way or the other. But  
19 once again, once we did identify that the  
20 issue existed, we did act upon it  
21 proactively, as I said in my last  
22 statement. You and I had a lot of  
23 conversation. Department of Assessment is  
24 notorious for being reactive to  
25 situations, and this was an opportunity

1  
2 for me to be proactive.

3 Once I identified the issue, I sent  
4 it over to the receivers as diligently as  
5 I could. What they do with that  
6 information is not, you know, not my  
7 call. I'm not aware if there was anything  
8 sent.

9 LEGISLATOR ABRAHAMS: Can you verify  
10 with the receiver taxes whether or not  
11 anyone has paid the taxes?

12 ACTING ASSESSOR CRONIN: I can ask  
13 for sure.

14 LEGISLATOR ABRAHAMS: When can you  
15 get back to this Body with that  
16 information?

17 I mean, obviously, we're going to go  
18 forward today because it's important that  
19 we are able to establish the adjusted  
20 rolls or address these corrections or  
21 error. We're going to have to go forward  
22 with that today. And it's unfortunate  
23 that that gentlemen like Mr. Diamond for  
24 being in the position that they're in.

25 But I do have a grave concern. I

1  
2 want to ensure that whatever was done in  
3 terms of the assurance between when the  
4 error was found and when these actual  
5 corrected statements go out: One, it's  
6 actually corrected, that there is no  
7 other errors. At least not with 842 or  
8 any other errors. Can you verify what has  
9 been issued to the Receiver of Taxes is  
10 sound?

11 ACTING ASSESSOR CRONIN: I can  
12 verify that. And I was just made aware  
13 that the letters did go out in the mail  
14 from the ones that I sent out.

15 LEGISLATOR ABRAHAMS: They did go  
16 out?

17 ACTING ASSESSOR CRONIN: Yes.

18 LEGISLATOR ABRAHAMS: All the  
19 respective towns are just --

20 ACTING ASSESSOR CRONIN: All of the  
21 towns. I was just made aware of that.

22 LEGISLATOR ABRAHAMS: I'm hearing  
23 from counsel that not North Hempstead.

24 ACTING ASSESSOR CRONIN: I was just  
25 told by my administration that the



1  
2 letters were sent out.

3 As I said before, this was an error  
4 that happened. It was a human error. Once  
5 we found this out, I did my best to get  
6 ahead of it and to try to make it as  
7 clear for the taxpayer that this was an  
8 error. I owned it and it's something that  
9 they don't deserve to have an effect on.

10 I did my best to get the information  
11 out there to the receivers. What they do  
12 with that information; it's not my call.  
13 But as the acting county assessor, I want  
14 transparency for everybody, and that's  
15 what I did.

16 LEGISLATOR ABRAHAMS: But if the  
17 receiver receives it, they normally would  
18 think to send it out because they're not  
19 hearing that anything's wrong, until you  
20 notify them that something was wrong  
21 later on. Right?

22 ACTING ASSESSOR CRONIN: I'm sorry.

23 LEGISLATOR ABRAHAMS: For example,  
24 normally when the receiver has received  
25 the data -- the receiver of taxes

1  
2 received the data, they generally would  
3 send it out. Unless they hear from the  
4 County that there's an error that was  
5 made.

6 ACTING ASSESSOR CRONIN: Yeah. I  
7 can't speak for how the receivers conduct  
8 that. I really don't know.

9 LEGISLATOR ABRAHAMS: But you're --  
10 So when you send the data to them, the  
11 intention is for them to send it out?

12 ACTING ASSESSOR CRONIN: Eventually,  
13 yes.

14 LEGISLATOR ABRAHAMS: Eventually. So  
15 if they do not hear anything in regards  
16 to the roll having any amount of errors,  
17 they're going to send it out, correct?

18 ACTING ASSESSOR CRONIN: I can't  
19 speak to that. What the receivers do, I  
20 can't.

21 LEGISLATOR ABRAHAMS: No, it's  
22 general intentions of what they plan to  
23 do. I mean, we don't send it to them to  
24 verify it. We send it to them to --

25 ACTING ASSESSOR CRONIN: I

1  
2 understand what you're saying.

3 Intention. Right, right, right. I  
4 apologize.

5 LEGISLATOR ABRAHAMS: No, that's  
6 okay. That's okay.

7 So just going forward, can you just  
8 elaborate a little bit more on what your  
9 department is going to do to ensure that  
10 we don't get this level of errors going  
11 forward?

12 ACTING ASSESSOR CRONIN: Right. So  
13 we have implemented in our system what  
14 the gentleman standing next to me and I  
15 have worked on for about two years now,  
16 which are review codes, drop down codes  
17 in the system which will clarify things  
18 like you're speaking about. It would be  
19 much more focused area that we could  
20 quality control as opposed to the 2023  
21 tax roll in the system. A lot of that  
22 data was unavailable at that time. It was  
23 more scattered, if you will.

24 We've really honed it in the past  
25 two years and able to identify these

1  
2 issues on a much tighter scale. It's  
3 something that we've implemented in the  
4 past two years.

5 LEGISLATOR ABRAHAMS: So you've  
6 implemented some level of quality  
7 assurance, correct?

8 ACTING ASSESSOR CRONIN: Yes,  
9 Correct.

10 LEGISLATOR ABRAHAMS: And I guess  
11 from that standpoint, so when the next  
12 data dump that you make to the receiver  
13 of taxes -- the next data drop off, I  
14 should say. When does the lead time  
15 begin? When you start that assurance,  
16 that quality assurance. Does that  
17 begin -- because it sounded like you just  
18 found the error in October after you just  
19 sent it. Is this something that you're  
20 going through and scrutinizing for a  
21 series of weeks, months?

22 ACTING ASSESSOR CRONIN: Well, it's  
23 something that we review on a weekly  
24 basis. We do. We do quality control --

25 LEGISLATOR ABRAHAMS: Is that going

1  
2 forward now or that's how you did it in  
3 the past?

4 ACTING ASSESSOR CRONIN: It's how  
5 we've been doing it since since May,  
6 since I've gotten here.

7 LEGISLATOR ABRAHAMS: I'm confused.  
8 How come the error was found in October?

9 ACTING ASSESSOR CRONIN: Because as  
10 I said, it was uploaded in June and it  
11 all looked okay and that was the danger  
12 of it. It was a number that looked okay  
13 in the system. And once we looked at it  
14 and realized that the number was not at a  
15 40%, it was at a base number, it slipped  
16 through and it was a human error. It was  
17 something that we're forcing the system  
18 to calculate manual calculations. And  
19 when you upload things into a system  
20 that's meant to run from A to Z without  
21 any human interruption, it slipped  
22 through.

23 LEGISLATOR ABRAHAMS: So I'm not too  
24 sure. How do you address the actual human  
25 error from happening again, if you have

1  
2 the same quality assurance process that  
3 was implemented now?

4 ACTING ASSESSOR CRONIN: Well, it's  
5 a very fair question. We constantly look  
6 at data. It is never -- a human error is  
7 always a possibility. In a parcel count  
8 of 425,000 parcels, it was something that  
9 we caught. And with scrutiny and more  
10 focus on it. Now that I realized how it  
11 happened, we can look at it differently  
12 now.

13 LEGISLATOR ABRAHAMS: So I'm not  
14 trying to put words in your mouth, can  
15 you -- how can you assure this Body that  
16 this error, this same type of error won't  
17 happen again?

18 ACTING ASSESSOR CRONIN: Through  
19 more quality control measures. Things  
20 that I've continued to implement in this  
21 office from day one, from both a human  
22 perspective and a statistical  
23 perspective, it's something that you've  
24 got to go at it from two different  
25 angles. And it's something that we've

1  
2 started to implement for the past, like I  
3 said, few months and this one did get  
4 through. And how do we do it? We  
5 continue to move forward and to  
6 scrutinize the data even further.

7 LEGISLATOR ABRAHAMS: And then I  
8 just want to go back again on a different  
9 point. So the folks that have paid  
10 already, because we found out that some  
11 people have paid already, the residents  
12 that have paid already, they're going to  
13 be issued a refund in April?

14 ACTING ASSESSOR CRONIN: I believe  
15 June.

16 DEPUTY ASSESSOR SPARA: Michelle  
17 Spara, Deputy Assessor. We've received  
18 assurances from the receivers that  
19 anybody who has paid before November  
20 10th, they can refund right now.

21 LEGISLATOR ABRAHAMS: They can  
22 refund immediately?

23 DEPUTY ASSESSOR SPARA: Correct.

24 LEGISLATOR ABRAHAMS: And how would  
25 that refund take place?

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

DEPUTY ASSESSOR SPARA: I believe  
it's a check issued directly to the  
homeowner from the receiver.

LEGISLATOR ABRAHAMS: But I guess,  
Michele, what I'm asking is also, how is  
that paid for? Is it from the County?  
The County Guarantees?

DEPUTY ASSESSOR SPARA: Yes.

LEGISLATOR ABRAHAMS: And do we have  
an idea of how much that is, of people  
that --

DEPUTY ASSESSOR SPARA: I do not. We  
don't know how many have paid, but we can  
find that out. I believe, as Mr. Cronin  
had stated, we can find out exactly how  
many people have paid and what that  
dollar amount is.

LEGISLATOR ABRAHAMS: Okay. All  
right.

Well, Mr. Cronin, if you could get  
back to this legislative body with that  
number.

ACTING ASSESSOR CRONIN: Absolutely.

LEGISLATOR ABRAHAMS: I appreciate



1  
2 it. Nothing further at this time.

3 ACTING ASSESSOR CRONIN: Okay.

4 LEGISLATOR DRUCKER: Thank you,  
5 Presiding Officer. Minority leader asked  
6 a couple of my questions.

7 Thank you, Mr. Cronin, for being  
8 here and your office as well.

9 I contend that I have no greater  
10 intelligence than the average person, but  
11 I have a trouble understanding most of  
12 the things you said.

13 Legislator Ferretti talked about,  
14 for Mr. Diamond's case in particular,  
15 there being a, I think he said a  
16 quantitative discrepancy. But wouldn't --  
17 I don't want to mince words, but isn't it  
18 really more of a qualitative adjustment?  
19 Because he's talking about the adjustment  
20 being his house is classified as  
21 something that was destruction,  
22 construction, alteration, whatever.  
23 That's a qualitative description. The  
24 quantitative would be the amount of his  
25 taxes, correct?

1  
2 ACTING ASSESSOR CRONIN: No.

3 LEGISLATOR DRUCKER: Okay. That's  
4 where I'm losing you. So sorry. I think  
5 that I always thought the distinction in  
6 a qualitative means the classification,  
7 the characterization of the property, and  
8 the quantitative would be the amount of  
9 the taxes that he has to pay.

10 MR. ROSS: Good afternoon, Dan Ross.

11 The change -- I don't want to speak  
12 specifics as to Mr. Diamond, because I  
13 have to do research on it.

14 LEGISLATOR DRUCKER: I'm just  
15 talking about the language that he's  
16 used. I'm not talking about his specific  
17 house. I'm just talking about how it was  
18 described by Legislator Ferretti myself,  
19 because I'm not understanding. I'm  
20 confused.

21 MR. ROSS: So we look at things when  
22 we pull things from an inventory  
23 perspective. So change in data: So  
24 whether we went from simplicity, from  
25 three bathrooms to two bathrooms; one

1  
2 story to two stories; two stories to one  
3 story; change in square footage, all  
4 falls into the type of change that we're  
5 referencing, which is quantitative or  
6 qualitative?

7 MR. ROSS: It would be quantitative.

8 LEGISLATOR DRUCKER: Okay. I always  
9 thought qualitative. All right, let's  
10 move on. So continue. I'm sorry for  
11 interrupting you.

12 MR. ROSS: That's it.

13 LEGISLATOR DRUCKER: Oh. So you  
14 mentioned a number to me that just all of  
15 a sudden stuck out: 40%.

16 ACTING ASSESSOR CRONIN: Right. That  
17 was the Phase and Exemption Act of 2020.  
18 It's currently in its third year, and  
19 each year the amount is reduced by 20%.

20 LEGISLATOR DRUCKER: So that's a  
21 systemic control system.

22 ACTING ASSESSOR CRONIN: Correct.

23 LEGISLATOR DRUCKER: So now if you  
24 could walk back and explain to me, that's  
25 the magic number you look for when you're

1  
2 going over the data or no?

3 ACTING ASSESSOR CRONIN: No, no, no,  
4 no. That would be the amount of the  
5 exemption that is applied to this tax  
6 roll for 2023. So that phase and  
7 exemption value would be you have a base  
8 number that was derived from the 2020  
9 final to the '21 tentative back in, I  
10 think it was 2020, that was the base  
11 amount.

12 So each year -- so the first year of  
13 the exemption, it was 80% of that number.  
14 It is reduced from your assessment to  
15 create your taxable assessment. After  
16 that is 60% in the next year. And then  
17 we're at the third year, so it's 40%.

18 LEGISLATOR DRUCKER: Now understand.  
19 Thank you for that. See, that I can  
20 understand.

21 So I can actually answer  
22 constituents when they ask me this  
23 question: Specifically, describe how you  
24 learned of this error.

25 ACTING ASSESSOR CRONIN: So we were

1  
2 reviewing the data in the system and I  
3 had a look and I said, that doesn't look  
4 right to me. There was something --  
5 after we sent it out, I said that that  
6 does not look like the 40% of the base on  
7 the adjustment. That looks like the  
8 value that we needed to subtract it by.

9 LEGISLATOR DRUCKER: That was just a  
10 subjective evaluation by you personally?

11 ACTING ASSESSOR CRONIN: We had  
12 interoffice -- a second look. We did look  
13 at it from our Quality Control Division.  
14 We did. And then we reviewed the  
15 information that was brought to our  
16 attention and that's what we sent to the  
17 receivers with the updated data files.

18 LEGISLATOR DRUCKER: And that  
19 quality control is based on the  
20 improvements that you said you have made  
21 or worked on over the past couple of  
22 years; is that what you're saying?

23 ACTING ASSESSOR CRONIN: That's  
24 correct.

25 LEGISLATOR DRUCKER: So when you

1  
2 looked over the numbers, it stood out to  
3 you based on what you've been doing for  
4 the past --

5 ACTING ASSESSOR CRONIN: It was  
6 identified by my quality control unit,  
7 who then brought it to my attention.

8 LEGISLATOR DRUCKER: What exactly  
9 did they identify and bring to your  
10 attention?

11 ACTING ASSESSOR CRONIN: Saying that  
12 the numbers didn't look right to them,  
13 that it looked like the base amount was  
14 taken as the actual exemption amount not  
15 reduced to the base. And I looked at  
16 that and I confirmed their suspicion. And  
17 that's why I'm standing here before you  
18 today.

19 LEGISLATOR DRUCKER: So I assume  
20 going forward, your office is going to be  
21 even more hypervigilant in taking a look  
22 at these numbers going forward?

23 ACTING ASSESSOR CRONIN: Yeah. I  
24 strive every day to do a better job than  
25 the day I found it, and I know it sounds

1  
2 it sounds corny, if you will, but I  
3 really do. Every day we go in there, it's  
4 a new day. And we have to look at this  
5 data. It's scrutinized and it's something  
6 that we -- we live and die by the data.  
7 So, yes. Every day.

8 LEGISLATOR DRUCKER: So you don't  
9 think that this particular error  
10 represents any sort of trend?

11 ACTING ASSESSOR CRONIN: I don't  
12 believe so. No.

13 LEGISLATOR DRUCKER: Okay. I have  
14 nothing further. Thank you so much.

15 LEGISLATOR NICOLLELO: Legislator  
16 Ferretti.

17 LEGISLATOR FERRETTI: 842 houses; it  
18 was all human error, correct?

19 ACTING ASSESSOR CRONIN: Correct.

20 LEGISLATOR FERRETTI: Was it one  
21 human? Multiple humans?

22 ACTING ASSESSOR CRONIN: It was it  
23 was one unit. It was one spreadsheet that  
24 was uploaded.

25 LEGISLATOR FERRETTI: So it was one

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

person that made the error, but it was --  
So I guess what I want to know is, was it  
something that person was just doing  
incorrectly each time he or she was doing  
it?

ACTING ASSESSOR CRONIN: No. It was  
an upload of a spreadsheet that was put  
into the system one time.

LEGISLATOR FERRETTI: So it was one  
spreadsheet with 842 parcels on it?

ACTING ASSESSOR CRONIN: Yes, that  
was uploaded in June.

LEGISLATOR FERRETTI: So that person  
did something incorrectly on that sheet?

ACTING ASSESSOR CRONIN: Correct.

LEGISLATOR FERRETTI: The rest of  
the sheets have been looked over?

ACTING ASSESSOR CRONIN: Correct.

LEGISLATOR FERRETTI: And they were  
okay?

LEGISLATOR FERRETTI: Correct. You  
ever used Excel?

LEGISLATOR FERRETTI: Kind of.

ACTING ASSESSOR CRONIN: You can



1  
2 hide columns and delete columns. The  
3 wrong column was presenting itself as the  
4 one to load. It was a human error.

5 LEGISLATOR FERRETTI: So the wrong  
6 column was presenting -- So in other  
7 words, the column that was supposed to be  
8 checked, or whatever, for the phase in,  
9 wasn't?

10 ACTING ASSESSOR CRONIN: Correct.  
11 It was hidden.

12 LEGISLATOR FERRETTI: And so all 842  
13 on that sheet, didn't get to phase in.

14 ACTING ASSESSOR CRONIN: They got  
15 the wrong phase in the wrong number.

16 So I say it's just simple math. If  
17 the base number was 100 and the reduction  
18 needed to be 20%, you should subtract 20  
19 from that. The new base should be 80.  
20 Instead, 20 was uploaded as the new  
21 exemption amount.

22 LEGISLATOR FERRETTI: Instead of?

23 ACTING ASSESSOR CRONIN: Eighty.

24 LEGISLATOR FERRETTI: Okay. I guess  
25 my point is, this was something clearly

1  
2 identifiable in terms of how the error  
3 happened. It was only one employee,  
4 correct?

5 ACTING ASSESSOR CRONIN: Correct.

6 LEGISLATOR FERRETTI: Okay. All  
7 right. I just didn't know if it was like  
8 840 different errors.

9 ACTING ASSESSOR CRONIN: It was one  
10 error.

11 LEGISLATOR FERRETTI: So essentially  
12 one error that affected 842 parcels.

13 ACTING ASSESSOR CRONIN: That's  
14 exactly right.

15 LEGISLATOR FERRETTI: Okay. Thank  
16 you.

17 LEGISLATOR NICOLLELO: So you  
18 mentioned quality control. So what  
19 systems or procedures have you put in  
20 place to say, double check to make sure  
21 that this type of error does not --

22 ACTING ASSESSOR CRONIN: We look at  
23 things from a both human perspective and  
24 now a statistical perspective. We have an  
25 analytics group that has now in the past

1  
2 six months taken front and center in the  
3 check of the Quality Control Division. So  
4 one of them being a no bias, very  
5 numerical perspective. And one is a very  
6 assessment appraisal-related perspective.  
7 So the combination of the appraisal  
8 background and the statistical  
9 background, you do get a double look at  
10 these parcels. And 842 parcels on the  
11 roll of 425,000, something that I do take  
12 personally. And a number like that, I  
13 would like to bring it to zero. It's  
14 something that, once again, we look at  
15 this from a perspective of every single  
16 bit of data. Whether it be I think 842  
17 parcels is 0.001% of the assessment roll  
18 the tax roll, but it still means  
19 everything to us. So it's something that  
20 we look at from two different angles now.

21 LEGISLATOR NICOLLELO: Legislator  
22 Deriggi-Whiton.

23 LEGISLATOR DERIGGI-WHITTON: I just  
24 want to take a moment to tell that as a  
25 Legislator, I appreciate your approach to

1  
2 this, how you handled it from the time  
3 you came here. You owned it and you  
4 explained how it happened.

5 I can be honest. I might not  
6 completely comprehend what you said in  
7 some ways. And I think I'm not alone. But  
8 I do appreciate that you did not did not  
9 try to hide it or in any way disown it.  
10 So that's refreshing. And I understand  
11 how complicated this process is. And I  
12 appreciate your candor and just being  
13 straight with us.

14 I have one question: Do you feel  
15 that this roll that we're about to  
16 approve, you're confident it's accurate?

17 ACTING ASSESSOR CRONIN: 100%.

18 LEGISLATOR DERIGGI-WHITTON: All  
19 right. Thank you.

20 ACTING ASSESSOR CRONIN: Thank you.

21 LEGISLATOR NICOLLELO: Mr. Diamond,  
22 since this affected your property, did  
23 you want to add anything else?

24 MR. DIAMOND: There are two issues  
25 here and that and they're getting

1  
2 confused. The first issue is the fact  
3 that the properties were changed in the  
4 first place. They were changed back in  
5 June with no notice to anyone, no request  
6 for correction of errors, no transparency  
7 at all. Even if the changes were valid,  
8 then they still should have been done  
9 with transparency, with informing the  
10 homeowners that, yes, we're making a  
11 change to your property and this is why  
12 and here's your chance to dispute it.  
13 That's why I'm getting so angry sitting  
14 here and listening to to this, because  
15 that's one big piece. And nobody is  
16 addressing the fact that these changes  
17 were made in the first place.

18 LEGISLATOR NICOLLELO: They said  
19 that although the error occurred in June,  
20 they didn't discover it until October.

21 MR. DIAMOND: That that error is a  
22 second piece.

23 LEGISLATOR NICOLLELO: If the  
24 mistake that occurred was not known until  
25 October, how could they have notified you

1  
2 that they had made an error?

3 MR. DIAMOND: That wasn't a mistake.  
4 They consciously, they consciously went  
5 into the system to change the assessment.  
6 The way they did it was the mistake. But  
7 they actually went in and consciously  
8 changed the assessment. Do you agree with  
9 that, Mr. Cronin?

10 LEGISLATOR NICOLLELO: No, Mr.  
11 Diamond. Address your comments to us.

12 LEGISLATOR FERRETTI: Can I just --  
13 can I ask you a question, Mr. Diamond?  
14 If I understand where you're coming from,  
15 I think it's what I was kind of asking  
16 the acting assessor before, I believe the  
17 acting assessor stated that these errors  
18 only happened to properties that had  
19 quantitative changes; is that correct,  
20 Acting Assessor? And that goes back to  
21 the information he's going to be  
22 providing to me. Because according to  
23 you, your property did not undergo any  
24 act that would result in a quantitative  
25 change to your assessment. Because with

1  
2 a frozen roll, the only reason you'd have  
3 a quantitative change is if you made a  
4 modification to your property, there was  
5 destruction, fire, whatever, and you're  
6 saying you didn't do that. So I think we  
7 already kind of addressed that.

8 MR. DIAMOND: Not quite. Sorry. But  
9 the point I'm trying to make is that even  
10 if they were justified in making those  
11 changes, they made them back in June and  
12 they made them without any information to  
13 the homeowners.

14 When I got my bill on October 3rd  
15 and I looked at my bill and I looked and  
16 saw that the TPP, which was supposed to  
17 be 73, was actually seven, that's when I  
18 knew that a mistake was made. But the  
19 fact that they went in and made that  
20 change in the first place without  
21 notifying me --

22 LEGISLATOR FERRETTI: But was your  
23 assessment changed?

24 MR. DIAMOND: Yes. Okay. There's two  
25 issues here. There's the issue of making

1  
2 the change in the first place, which was  
3 not a mistake, at least according to  
4 them, but was something that they  
5 consciously did.

6 But the second issue is that when  
7 they went to make this change, they  
8 messed it up by putting in the amount of  
9 the adjustment, not --

10 LEGISLATOR FERRETTI: I get it, I  
11 get it. And I think that we're going to  
12 get the information from the Department  
13 of Assessment that's going to at least  
14 shed some light as to why your assessment  
15 was changed.

16 But in terms of when you talk about  
17 the transparency component, obviously  
18 they're going to tell us why they changed  
19 your assessment. But generally it may be  
20 because you made a modification to the  
21 property. And when you do that, what  
22 comes with that is a change to your  
23 assessment.

24 MR. DIAMOND: But if they can show  
25 me what criteria they used to decide that



1  
2 my property is one of the 842, I'd be  
3 willing to accept.

4 LEGISLATOR FERRETTI: And that's  
5 what he's told us. He's going to get me  
6 the information. I will be --

7 MR. DIAMOND: You're still missing  
8 my point. Okay. Don't you agree that  
9 when they made the decision to make that  
10 change, that they should have informed me  
11 first? Wouldn't that be transparency?

12 LEGISLATOR FERRETTI: Are you  
13 referring to a change in your assessment?

14 MR. DIAMOND: Yes, they went and  
15 changed by assessment.

16 LEGISLATOR FERRETTI: Everyone is  
17 sent a copy of their assessment in the  
18 mail.

19 MR. DIAMOND: Right. No, no. They  
20 did that after the fact.

21 LEGISLATOR FERRETTI: Look, I think  
22 that we're kind of saying the same thing  
23 and we're going in circles. The bottom  
24 line is they comply with all the  
25 statutory requirements in terms of

1  
2 sending you your proposed assessment.

3 MR. DIAMOND: So you're saying that  
4 by going in after the fact and making a  
5 change to the base exemption that,  
6 therefore, changed my net taxable value,  
7 that going in and doing that was totally  
8 legal without informing me?

9 LEGISLATOR FERRETTI: What I'm  
10 telling you is I've asked for the  
11 information from the acting assessor. If  
12 he provides me information that indicates  
13 that there was lack of notification as  
14 the statute requires, that's certainly  
15 something we're going to address.

16 MR. DIAMOND: You're dodging the  
17 issue.

18 LEGISLATOR FERRETTI: I'm not. I'm  
19 not. I think we've gone over this.

20 MR. DIAMOND: I don't understand why  
21 when they first made this change,  
22 homeowners weren't informed.

23 LEGISLATOR NICOLLELO: This is --  
24 okay. Now, I think we've gone completely  
25 around the circle. I've said this before.

They've told you they inadvertently  
changed those 842 --

MR. DIAMOND: No. You're blending  
the two --

LEGISLATOR NICOLLELO: No, you're  
misunderstanding.

MR. DIAMOND: They're separate  
issues.

LEGISLATOR NICOLLELO: You're simply  
not understanding what they're telling  
you, basically. I mean, I understand it.

MR. DIAMOND: I understand it a lot  
better than you do.

LEGISLATOR NICOLLELO: Okay. Okay,  
we're good. All right. Thank you, sir.

MR. DIAMOND: It's two separate  
issues here.

LEGISLATOR NICOLLELO: All right.  
Thank you, sir.

I would like to say that a couple of  
my legislative colleagues have indicated  
they appreciate your transparency. I  
would echo what they said, Mr. Cronin.  
And I would also say I would give you

some credit for at least moving to  
swiftly fix this.

So did you have anything else you  
want to add?

ACTING ASSESSOR CRONIN: No, I'm  
okay. Thank you.

LEGISLATOR NICOLLELO: Any other  
legislators?

(Whereupon, no verbal  
response.)

LEGISLATOR NICOLLELO: So we're in  
committees. I guess we'll have a vote in  
Finance first.

LEGISLATOR KOPEL: Okay. Finance.  
Members of Finance voting on items 339,  
340 and 341. All those in favor of  
passing those three items, please say  
aye.

(Whereupon, all members of  
the Finance Committee respond  
in favor.)

LEGISLATOR KOPEL: Any opposed?

(Whereupon, no verbal  
response.)

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

LEGISLATOR KOPEL: Those items  
passed unanimously. Thank you.

Motion to adjourn Finance made by  
Mr. Ferretti and seconded by Mr. Lafazan.

All those in favor of adjourning  
Finance, please say aye.

(Whereupon, all members of  
the Finance Committee respond  
in favor.)

LEGISLATOR KOPEL: Any opposed?

Whereupon, no verbal  
response.)

LEGISLATOR KOPEL: Finance is  
adjourned.

(Whereupon, Finance  
Committee adjourns, 3:33 p.m.)

LEGISLATOR NICOLLELO: Rules  
Committee same three items: 339, 340 and  
341. Any further debated discussion?

(Whereupon, no verbal  
response.)

LEGISLATOR NICOLLELO: Hearing none.  
All in favor signify by saying aye, Rules  
Committee.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

(Whereupon, all members of  
the Rules Committee respond in  
favor.)

LEGISLATOR NICOLLELO: Those  
opposed?

(Whereupon, no verbal  
response.)

LEGISLATOR NICOLLELO: Passed  
unanimously.

Motion to adjourn by Legislator  
Rhoads, seconded by Legislator Schaefer.  
All favor of adjourning Rules signify by  
saying aye.

(Whereupon, all members of  
the Rules Committee respond in  
favor.)

LEGISLATOR NICOLLELO: Those  
opposed?

(Whereupon, no verbal  
response.)

LEGISLATOR NICOLLELO: Rules is  
adjourned.

(Whereupon, the Rules  
Committee adjourns, 3:34 p.m.)

C E R T I F I C A T E

STATE OF NEW YORK                    )  
  :  SS.:  
COUNTY OF NASSAU                    )

I, KAREN LORENZO, a Notary Public for and  
within the State of New York, do hereby  
certify:

That the above is a correct transcription  
of my stenographic notes.

IN WITNESS WHEREOF, I have hereunto set  
my hand this 24rd day of October, 2022

*Karen Lorenzo*  
KAREN LORENZO

		23:7, 23:21, 23:24,	actual [3] - 16:4,
'21 [1] - 28:9	4	24:5, 24:10, 24:19,	21:24, 30:14
		24:25	add [2] - 36:23, 44:5
0	40% [4] - 21:15,	Absolutely [2] - 12:9,	address [3] - 15:20,
	27:15, 28:17, 29:6	24:24	21:24, 42:15
0.001% [1] - 35:17	425,000 [2] - 22:8,	accept [1] - 41:3	Address [1] - 38:11
	35:11	according [2] - 38:22,	addressed [2] - 13:6,
		40:3	39:7
1	6	accounted [1] - 8:13	addressing [1] - 37:16
100 [1] - 33:17		accurate [1] - 36:16	adjourn [2] - 45:4,
100% [1] - 36:17	60% [1] - 28:16	acknowledges [1] -	46:11
10th [1] - 23:20		11:5	adjourned [2] - 45:15,
1550 [1] - 1:17	7	act [2] - 14:20, 38:24	46:23
		Act [2] - 8:14, 27:17	adjourning [2] - 45:6,
	73 [1] - 39:17	Acting [4] - 3:5, 7:12,	46:13
2		10:9, 38:20	adjourns [2] - 45:17,
	8	acting [4] - 17:13,	46:25
20 [2] - 33:18, 33:20		38:16, 38:17, 42:11	adjusted [1] - 15:19
20% [2] - 27:19, 33:18	80 [1] - 33:19	ACTING [67] - 7:10,	adjustment [5] - 8:24,
2020 [4] - 8:15, 27:17,	80% [1] - 28:13	7:21, 8:11, 8:22,	25:18, 25:19, 29:7,
28:8, 28:10	840 [1] - 34:8	9:10, 9:17, 9:21,	40:9
2022 [2] - 1:22, 47:14	841 [1] - 9:16	10:3, 10:17, 11:7,	adjustments [1] - 8:12
2023 [2] - 19:20, 28:6	842 [14] - 7:14, 9:23,	11:17, 11:22, 12:2,	administration [1] -
24 [1] - 1:22	10:24, 13:9, 13:12,	12:9, 12:14, 13:10,	16:25
24rd [1] - 47:14	16:7, 31:17, 32:11,	13:14, 14:3, 14:16,	affected [10] - 8:18,
2:59 [1] - 1:23	33:12, 34:12, 35:10,	15:12, 16:11, 16:17,	8:20, 9:15, 12:13,
	35:16, 41:2, 43:3	16:20, 16:24, 17:22,	12:22, 13:3, 13:9,
3		18:6, 18:12, 18:18,	13:12, 34:12, 36:22
	A	18:25, 19:12, 20:8,	afternoon [2] - 7:11,
339 [2] - 44:16, 45:19		20:22, 21:4, 21:9,	26:10
339-22 [1] - 6:15	able [2] - 15:19, 19:25	22:4, 22:18, 23:14,	ago [2] - 12:5, 13:20
339-341-22 [1] - 6:20	Abrahams [2] - 4:14,	24:24, 25:3, 26:2,	agree [2] - 38:8, 41:8
340 [2] - 44:17, 45:19	6:18	27:16, 27:22, 28:3,	ahead [1] - 17:6
340-22 [1] - 6:15	ABRAHAMS [28] -	28:25, 29:11, 29:23,	alone [1] - 36:7
341 [2] - 44:17, 45:20	2:9, 4:15, 13:16,	30:5, 30:11, 30:23,	alteration [1] - 25:22
341-22 [1] - 6:15	14:6, 15:9, 15:14,	31:11, 31:19, 31:22,	amount [13] - 9:2,
3:33 [1] - 45:17	16:15, 16:18, 16:22,	32:7, 32:12, 32:16,	9:24, 18:16, 24:18,
3:34 [1] - 46:25	17:16, 17:23, 18:9,	32:19, 32:25, 33:10,	25:24, 26:8, 27:19,
3rd [1] - 39:14	18:14, 18:21, 19:5,	33:14, 33:23, 34:5,	28:4, 28:11, 30:13,
	20:5, 20:10, 20:25,	34:9, 34:13, 34:22,	30:14, 33:21, 40:8
	21:7, 21:23, 22:13,	36:17, 36:20, 44:6	analytics [1] - 34:25



angles [2] - 22:25, 35:20	13:10, 13:14, 14:3, 14:16, 15:12, 16:11,		
angry [1] - 37:13	16:17, 16:20, 16:24,	B	C
answer [2] - 11:13, 28:21	17:22, 18:6, 18:12, 18:18, 18:25, 19:12,	background [2] - 35:8, 35:9	calculate [1] - 21:18 calculation [1] - 8:2
answering [1] - 10:5	20:8, 20:22, 21:4,	base [9] - 21:15, 28:7, 28:10, 29:6, 30:13,	calculations [1] - 21:18
apologize [1] - 19:4	21:9, 22:4, 22:18,	30:15, 33:17, 33:19, 42:5	candor [1] - 36:12
appearing [1] - 7:4	23:14, 23:16, 23:23,	based [2] - 29:19, 30:3	CARRIE [1] - 2:21
applied [2] - 9:24, 28:5	24:2, 24:9, 24:13,	basis [1] - 20:24	Carrie [1] - 5:14
appraisal [2] - 35:6, 35:7	24:24, 25:3, 26:2, 27:16, 27:22, 28:3,	bathrooms [2] - 26:25	case [2] - 11:16, 25:14
appraisal-related [1] - 35:6	28:25, 29:11, 29:23, 30:5, 30:11, 30:23,	Bay [2] - 6:25, 7:17	caught [2] - 12:4, 22:9
appreciate [5] - 24:25, 35:25, 36:8, 36:12, 43:23	31:11, 31:19, 31:22, 32:7, 32:12, 32:16,	begin [2] - 20:15, 20:17	cCorrect [1] - 18:17
approach [1] - 35:25	32:19, 32:25, 33:10, 33:14, 33:23, 34:5,	best [2] - 17:5, 17:10	center [1] - 35:2
approve [1] - 36:16	34:9, 34:13, 34:22, 36:17, 36:20, 44:6	better [2] - 30:24, 43:14	certain [1] - 6:25
April [1] - 23:13	assessor [4] - 17:13, 38:16, 38:17, 42:11	between [2] - 13:23, 16:3	certainly [2] - 14:17, 42:14
area [1] - 19:19	Assessors [1] - 13:22	bias [1] - 35:4	certify [1] - 47:10
ARNOLD [1] - 2:20	assume [1] - 30:19	big [1] - 37:15	Chair [3] - 2:5, 2:6, 5:5
Arnold [1] - 5:17	assurance [5] - 16:3, 20:7, 20:15, 20:16,	bill [2] - 39:14, 39:15	CHAIR [1] - 2:17
assessed [1] - 7:3	22:2	bit [3] - 7:19, 19:8, 35:16	Chairman [4] - 4:22, 4:25, 5:25, 6:4
Assessment [3] - 3:4, 14:23, 40:13	assurances [1] - 23:18	Blah [2] - 9:8, 9:9	CHAIRMAN [3] - 1:10, 1:14, 2:16
assessment [18] - 7:4, 10:15, 11:2, 28:14, 28:15, 35:6, 35:17, 38:5, 38:8, 38:25, 39:23, 40:14, 40:19, 40:23, 41:13, 41:15, 41:17, 42:2	assure [1] - 22:15	blah [1] - 9:9	chance [2] - 8:19, 37:12
Assessor [7] - 3:5, 3:7, 6:22, 7:12, 10:9, 23:17, 38:20	attention [3] - 29:16, 30:7, 30:10	blending [1] - 43:4	change [24] - 8:14, 8:25, 9:11, 9:22, 10:13, 10:14, 10:21, 10:25, 26:11, 26:23, 27:3, 27:4, 37:11, 38:5, 38:25, 39:3, 39:20, 40:2, 40:7, 40:22, 41:10, 41:13, 42:5, 42:21
ASSESSOR [72] - 7:10, 7:21, 8:11, 8:22, 9:10, 9:17, 9:21, 10:3, 10:17, 11:7, 11:17, 11:22, 12:2, 12:9, 12:14,	audience [1] - 11:6	body [1] - 24:22	changed [9] - 37:3, 37:4, 38:8, 39:23, 40:15, 40:18, 41:15, 42:6, 43:3
	authorizing [1] - 6:21	Body [3] - 14:10, 15:15, 22:15	changes [4] - 37:7, 37:16, 38:19, 39:11
	Avenue [1] - 1:17	bottom [1] - 41:23	
	average [1] - 25:10	bring [2] - 30:9, 35:13	
	aware [4] - 7:22, 15:7, 16:12, 16:21	brought [3] - 11:14, 29:15, 30:7	
	aye [4] - 44:19, 45:7, 45:24, 46:14	Building [1] - 1:16	
		BY [1] - 1:25	
		Bynoe [1] - 4:8	
		BYNOE [2] - 2:11, 4:9	

<p>characterization [1] - 26:7</p> <p>check [3] - 24:3, 34:20, 35:3</p> <p>checked [1] - 33:8</p> <p>circle [1] - 42:25</p> <p>circles [1] - 41:23</p> <p>clarify [1] - 19:17</p> <p>classification [1] - 26:6</p> <p>classified [1] - 25:20</p> <p>clear [1] - 17:7</p> <p>clearly [1] - 33:25</p> <p>clerical [2] - 7:22, 12:23</p> <p>CLERK [16] - 4:6, 4:10, 4:13, 4:16, 4:19, 4:22, 4:25, 5:4, 5:9, 5:13, 5:16, 5:19, 5:22, 5:25, 6:4, 6:7</p> <p>Clerk [2] - 2:13, 6:20</p> <p>codes [2] - 19:16</p> <p>colleagues [1] - 43:22</p> <p>column [4] - 7:23, 33:3, 33:6, 33:7</p> <p>columns [2] - 33:2</p> <p>combination [1] - 35:7</p> <p>coming [1] - 38:14</p> <p>comments [1] - 38:11</p> <p>COMMITTEE [2] - 1:8, 1:12</p> <p>Committee [14] - 4:3, 4:5, 4:6, 5:7, 5:8, 5:10, 44:21, 45:9, 45:17, 45:19, 45:25, 46:3, 46:16, 46:25</p> <p>Committees [2] - 6:12, 6:15</p> <p>COMMITTEES [1] - 1:3</p> <p>committees [2] - 6:16, 44:13</p>	<p>communication [1] - 12:21</p> <p>completely [2] - 36:6, 42:24</p> <p>complicated [1] - 36:11</p> <p>comply [1] - 41:24</p> <p>component [1] - 40:17</p> <p>comprehend [1] - 36:6</p> <p>concern [1] - 15:25</p> <p>concerned [1] - 14:9</p> <p>conduct [1] - 18:7</p> <p>confident [1] - 36:16</p> <p>confirmed [3] - 13:3, 13:8, 30:16</p> <p>confused [3] - 21:7, 26:20, 37:2</p> <p>confusing [1] - 10:4</p> <p>consciously [4] - 38:4, 38:7, 40:5</p> <p>constantly [1] - 22:5</p> <p>constituent [1] - 9:4</p> <p>constituents [4] - 11:12, 12:22, 14:8, 28:22</p> <p>constitute [1] - 8:25</p> <p>construction [2] - 10:23, 25:22</p> <p>contend [1] - 25:9</p> <p>contention [1] - 10:19</p> <p>continue [2] - 23:5, 27:10</p> <p>continued [1] - 22:20</p> <p>Control [2] - 29:13, 35:3</p> <p>control [7] - 19:20, 20:24, 22:19, 27:21, 29:19, 30:6, 34:18</p> <p>conversation [1] - 14:23</p> <p>copy [1] - 41:17</p>	<p>corny [1] - 31:2</p> <p>correct [9] - 7:13, 20:7, 25:25, 29:24, 31:18, 33:10, 34:4, 38:19, 47:11</p> <p>Correct [9] - 10:17, 20:9, 23:23, 27:22, 31:19, 32:16, 32:19, 32:22, 34:5</p> <p>corrected [2] - 16:5, 16:6</p> <p>correcting [1] - 14:2</p> <p>correction [2] - 7:15, 37:6</p> <p>corrections [1] - 15:20</p> <p>correctly [3] - 10:5, 10:20, 13:21</p> <p>counsel [1] - 16:23</p> <p>count [1] - 22:7</p> <p>county [3] - 7:5, 14:10, 17:13</p> <p>COUNTY [2] - 1:2, 47:6</p> <p>County [10] - 1:16, 6:21, 6:22, 7:12, 11:15, 12:7, 18:4, 24:7, 24:8</p> <p>couple [5] - 12:4, 13:20, 25:6, 29:21, 43:21</p> <p>COURT [1] - 1:25</p> <p>create [1] - 28:15</p> <p>credit [1] - 44:2</p> <p>criteria [1] - 40:25</p> <p>Cronin [9] - 3:5, 7:7, 7:11, 13:18, 24:15, 24:21, 25:7, 38:9, 43:24</p> <p>CRONIN [67] - 7:10, 7:21, 8:11, 8:22, 9:10, 9:17, 9:21,</p>	<p>10:3, 10:17, 11:7, 11:17, 11:22, 12:2, 12:9, 12:14, 13:10, 13:14, 14:3, 14:16, 15:12, 16:11, 16:17, 16:20, 16:24, 17:22, 18:6, 18:12, 18:18, 18:25, 19:12, 20:8, 20:22, 21:4, 21:9, 22:4, 22:18, 23:14, 24:24, 25:3, 26:2, 27:16, 27:22, 28:3, 28:25, 29:11, 29:23, 30:5, 30:11, 30:23, 31:11, 31:19, 31:22, 32:7, 32:12, 32:16, 32:19, 32:25, 33:10, 33:14, 33:23, 34:5, 34:9, 34:13, 34:22, 36:17, 36:20, 44:6</p>
D			
<p>damage [1] - 8:8</p> <p>Dan [1] - 26:10</p> <p>danger [1] - 21:11</p> <p>data [17] - 12:15, 13:22, 17:25, 18:2, 18:10, 19:22, 20:12, 20:13, 22:6, 23:6, 26:23, 28:2, 29:2, 29:17, 31:5, 31:6, 35:16</p> <p>Dave [1] - 3:6</p> <p>debated [1] - 45:20</p> <p>decades [1] - 8:8</p> <p>decide [1] - 40:25</p> <p>decision [1] - 41:9</p> <p>delete [1] - 33:2</p> <p>DELIA [1] - 2:10</p> <p>Delia [1] - 4:10</p>			

demolition [1] - 8:7	Diamond's [4] - 10:11, 10:19, 11:11, 25:14	Eighty [1] - 33:23	
department [1] - 19:9	die [1] - 31:6	elaborate [1] - 19:8	F
Department [3] - 3:4, 14:23, 40:12	different [5] - 7:25, 22:24, 23:8, 34:8, 35:20	employee [1] - 34:3	
DEPUTY [5] - 23:16, 23:23, 24:2, 24:9, 24:13	differently [1] - 22:11	ensure [2] - 16:2, 19:9	fact [5] - 37:2, 37:16, 39:19, 41:20, 42:4
Deputy [3] - 3:7, 6:9, 23:17	diligently [1] - 15:4	error [38] - 7:22, 8:10, 8:20, 9:9, 9:14, 9:15, 9:18, 9:20, 10:12, 11:15, 12:4, 12:23, 13:3, 15:21, 16:4, 17:3, 17:4, 17:8, 18:4, 20:18, 21:8, 21:16, 21:25, 22:6, 22:16, 28:24, 31:9, 31:18, 32:2, 33:4, 34:2, 34:10, 34:12, 34:21, 37:19, 37:21, 38:2	facts [1] - 8:23
DERIGGI [4] - 2:10, 4:12, 35:23, 36:18	directly [1] - 24:3	errors [7] - 16:7, 16:8, 18:16, 19:10, 34:8, 37:6, 38:17	fair [1] - 22:5
Deriggi [2] - 4:11, 35:22	discover [1] - 37:20	essentially [1] - 34:11	falls [1] - 27:4
Deriggi-Whiton [1] - 35:22	discrepancy [1] - 25:16	establish [1] - 15:19	favor [8] - 44:17, 44:22, 45:6, 45:10, 45:24, 46:4, 46:13, 46:17
Deriggi-Whitton [1] - 4:11	discussion [1] - 45:20	evaluation [1] - 29:10	Ferretti [7] - 6:2, 6:17, 10:7, 25:13, 26:18, 31:16, 45:5
DERIGGI-WHITTON [4] - 2:10, 4:12, 35:23, 36:18	disown [1] - 36:9	eventually [2] - 18:12, 18:14	FERRETTI [35] - 2:17, 6:3, 10:8, 10:18, 11:10, 11:19, 11:23, 12:6, 12:11, 12:24, 31:17, 31:20, 31:25, 32:10, 32:14, 32:17, 32:20, 32:22, 32:24, 33:5, 33:12, 33:22, 33:24, 34:6, 34:11, 34:15, 38:12, 39:22, 40:10, 41:4, 41:12, 41:16, 41:21, 42:9, 42:18
derived [1] - 28:8	dispute [1] - 37:12	exactly [3] - 24:16, 30:8, 34:14	few [1] - 23:3
describe [1] - 28:23	distinction [1] - 26:5	example [1] - 17:23	files [2] - 12:15, 29:17
described [1] - 26:18	districts [1] - 7:3	Excel [2] - 7:24, 32:23	final [1] - 28:9
description [2] - 7:20, 25:23	Division [2] - 29:13, 35:3	Executive [1] - 1:16	Finance [13] - 5:8, 5:10, 6:12, 6:14, 6:17, 44:14, 44:15, 44:16, 44:21, 45:4, 45:7, 45:9, 45:16
deserve [1] - 17:9	dodging [1] - 42:16	exempt [1] - 6:25	finance [1] - 45:14
designated [1] - 7:3	dollar [1] - 24:18	Exemption [2] - 8:14, 27:17	FINANCE [2] - 1:12, 2:15
destruction [3] - 8:7, 25:21, 39:5	done [3] - 12:12, 16:2, 37:8	exemption [8] - 9:2, 9:25, 28:5, 28:7, 28:13, 30:14, 33:21, 42:5	fire [3] - 8:7, 10:23, 39:5
DIAMOND [16] - 36:24, 37:21, 38:3, 39:8, 39:24, 40:24, 41:7, 41:14, 41:19, 42:3, 42:16, 42:20, 43:4, 43:8, 43:13, 43:17	double [2] - 34:20, 35:9	existed [1] - 14:20	
Diamond [11] - 3:9, 8:5, 11:2, 11:4, 11:14, 13:4, 15:23, 26:12, 36:21, 38:11, 38:13	down [1] - 19:16	expected [1] - 12:18	
	drop [2] - 19:16, 20:13	explain [1] - 27:24	
	DRUCKER [17] - 2:20, 5:18, 25:4, 26:3, 26:14, 27:8, 27:13, 27:20, 27:23, 28:18, 29:9, 29:18, 29:25, 30:8, 30:19, 31:8, 31:13	explained [1] - 36:4	
	Drucker [1] - 5:17		
	dump [1] - 20:12		
	E		
	echo [1] - 43:24		
	effect [1] - 17:9		

first [9] - 28:12, 37:2, 37:4, 37:17, 39:20, 40:2, 41:11, 42:21, 44:14 fix [1] - 44:3 focus [1] - 22:10 focused [1] - 19:19 folks [1] - 23:9 follow [1] - 13:19 footage [1] - 27:3 forcing [1] - 21:17 forward [8] - 15:18, 15:21, 19:7, 19:11, 21:2, 23:5, 30:20, 30:22 Franklin [1] - 1:17 front [1] - 35:2 frozen [2] - 10:15, 39:2	happy [1] - 9:4 hear [2] - 18:3, 18:15 Hearing [1] - 45:23 hearing [5] - 13:20, 13:24, 14:7, 16:22, 17:19 Hempstead [5] - 6:24, 7:16, 16:23 hereby [1] - 47:9 hereunto [1] - 47:13 hidden [1] - 33:11 hide [2] - 33:2, 36:9 hold [1] - 11:12 Homeowner [1] - 3:9 homeowner [1] - 24:4 homeowners [3] - 37:10, 39:13, 42:22 honed [1] - 19:24 honest [1] - 36:5 hours [1] - 31:17 house [2] - 25:20, 26:17 HOWARD [3] - 1:13, 2:6, 2:16 Howard [2] - 4:23, 6:4 human [10] - 17:4, 21:16, 21:21, 21:24, 22:6, 22:21, 31:18, 31:21, 33:4, 34:23 humans [1] - 31:21 hypervigilant [1] - 30:21	illegally [1] - 14:12 immediately [1] - 23:22 implement [2] - 22:20, 23:2 implemented [4] - 19:13, 20:3, 20:6, 22:3 important [1] - 15:18 improvements [1] - 29:20 IN [1] - 47:13 inadvertently [1] - 43:2 included [1] - 12:17 incorrectly [2] - 32:5, 32:15 indicated [1] - 43:22 indicates [1] - 42:12 individual [1] - 9:3 individually [1] - 11:8 information [12] - 12:17, 15:6, 15:16, 17:10, 17:12, 29:15, 38:21, 39:12, 40:12, 41:6, 42:11, 42:12 informed [2] - 41:10, 42:22 informing [2] - 37:9, 42:8 Instead [2] - 33:20, 33:22 intelligence [1] - 25:10 intention [1] - 18:11 Intention [1] - 19:3 intentions [1] - 18:22 interoffice [1] - 29:12 interrupting [1] - 27:11 interruption [1] - 21:21 interrupts [1] - 13:5 inventory [2] - 9:11, 26:22	issue [6] - 14:20, 15:3, 37:2, 39:25, 40:6, 42:17 issued [3] - 16:9, 23:13, 24:3 issues [5] - 20:2, 36:24, 39:25, 43:9, 43:18 items [7] - 6:11, 6:14, 7:6, 44:16, 44:18, 45:2, 45:19 Items [1] - 6:20 itself [1] - 33:3  J  job [1] - 30:24 John [1] - 5:25 JOHN [1] - 2:17 JOSHUA [1] - 2:22 Joshua [1] - 5:11 June [9] - 11:16, 12:3, 12:7, 21:10, 23:15, 32:13, 37:5, 37:19, 39:11 justified [1] - 39:10  K  Karen [1] - 47:17 KAREN [3] - 1:25, 47:8, 47:18 Kevan [1] - 4:14 KEVAN [1] - 2:9 kind [4] - 32:24, 38:15, 39:7, 41:22 known [2] - 11:15, 37:24 Kopel [3] - 4:23, 6:5, 6:9 KOPEL [12] - 1:13,
G			
general [1] - 18:22 generally [2] - 18:2, 40:19 gentleman [1] - 19:14 gentlemen [1] - 15:23 given [1] - 12:21 gonna [1] - 7:8 grave [1] - 15:25 greater [1] - 25:9 group [1] - 34:25 Guarantees [1] - 24:8 guess [5] - 20:10, 24:5, 32:3, 33:24, 44:13			
H			
hand [1] - 47:14 handled [1] - 36:2	I  idea [1] - 24:11 identifiable [1] - 34:2 identified [2] - 15:3, 30:6 identify [3] - 14:19, 19:25, 30:9		

2:6, 2:16, 4:24, 6:6,  
6:8, 6:13, 44:15,  
44:23, 45:2, 45:11,  
45:14

L

lack [1] - 42:13  
LAFAZAN [2] - 2:22,  
5:12  
Lafazan [2] - 5:11,  
45:5  
language [1] - 26:15  
last [1] - 14:21  
Laura [1] - 4:16  
LAURA [1] - 2:8  
lead [1] - 20:14  
leader [1] - 25:5  
learned [1] - 28:24  
least [4] - 16:7, 40:3,  
40:13, 44:2  
legal [1] - 42:8  
legislative [2] - 24:22,  
43:22  
Legislative [1] - 1:16  
legislator [1] - 25:13  
LEGISLATOR [146] -  
2:5, 2:6, 2:7, 2:8, 2:9,  
2:10, 2:11, 2:16,  
2:17, 2:18, 2:19,  
2:20, 2:21, 2:22, 4:2,  
4:9, 4:12, 4:15, 4:18,  
4:21, 4:24, 5:3, 5:6,  
5:12, 5:15, 5:18,  
5:21, 5:24, 6:3, 6:6,  
6:8, 6:13, 7:7, 7:18,  
8:4, 8:16, 9:6, 9:13,  
9:19, 10:2, 10:6,  
10:8, 10:18, 11:10,  
11:19, 11:23, 12:6,  
12:11, 12:24, 13:2,

13:7, 13:11, 13:15,  
13:16, 14:6, 15:9,  
15:14, 16:15, 16:18,  
16:22, 17:16, 17:23,  
18:9, 18:14, 18:21,  
19:5, 20:5, 20:10,  
20:25, 21:7, 21:23,  
22:13, 23:7, 23:21,  
23:24, 24:5, 24:10,  
24:19, 24:25, 25:4,  
26:3, 26:14, 27:8,  
27:13, 27:20, 27:23,  
28:18, 29:9, 29:18,  
29:25, 30:8, 30:19,  
31:8, 31:13, 31:15,  
31:17, 31:20, 31:25,  
32:10, 32:14, 32:17,  
32:20, 32:22, 32:24,  
33:5, 33:12, 33:22,  
33:24, 34:6, 34:11,  
34:15, 34:17, 35:21,  
35:23, 36:18, 36:21,  
37:18, 37:23, 38:10,  
38:12, 39:22, 40:10,  
41:4, 41:12, 41:16,  
41:21, 42:9, 42:18,  
42:23, 43:6, 43:10,  
43:15, 43:19, 44:8,  
44:12, 44:15, 44:23,  
45:2, 45:11, 45:14,  
45:18, 45:23, 46:5,  
46:9, 46:18, 46:22  
Legislator [17] - 4:8,  
4:10, 4:16, 4:19,  
5:11, 5:13, 5:19,  
5:22, 6:17, 6:18,  
10:6, 26:18, 31:15,  
35:21, 35:25, 46:11,  
46:12  
legislators [1] - 44:9  
LEGISLATURE [1] -

1:2  
Legislature [2] - 2:13,  
7:11  
letter [1] - 12:18  
letters [2] - 16:13,  
17:2  
level [2] - 19:10, 20:6  
light [1] - 40:14  
limited [1] - 13:9  
line [1] - 41:24  
listening [1] - 37:14  
live [1] - 31:6  
load [1] - 33:4  
look [18] - 11:8, 14:17,  
22:5, 22:11, 26:21,  
27:25, 29:3, 29:6,  
29:12, 30:12, 30:21,  
31:4, 34:22, 35:9,  
35:14, 35:20  
Look [1] - 41:21  
looked [9] - 21:11,  
21:12, 21:13, 30:2,  
30:13, 30:15, 32:18,  
39:15  
looks [1] - 29:7  
LORENZO [3] - 1:25,  
47:8, 47:18  
Lorenzo [1] - 47:17  
losing [1] - 26:4

M

magic [1] - 27:25  
mail [2] - 16:13, 41:18  
manual [1] - 21:18  
MARIE [1] - 2:19  
Marie [1] - 5:20  
math [1] - 33:16  
matter [1] - 8:19  
matthew [1] - 3:5  
Matthew [1] - 7:11

MCKEVITT [2] - 2:18,  
5:24  
McKevitt [1] - 5:23  
mean [4] - 9:7, 15:17,  
18:23, 43:12  
means [2] - 26:6,  
35:18  
meant [1] - 21:20  
measures [1] - 22:19  
MEETING [1] - 1:3  
MEMBER [1] - 2:20  
Member [3] - 2:9,  
4:13, 5:16  
members [5] - 44:16,  
44:20, 45:8, 46:2,  
46:15  
mentioned [2] - 27:14,  
34:18  
messed [1] - 40:8  
MICHAEL [1] - 2:13  
Michele [1] - 24:6  
Michelle [2] - 3:7,  
23:16  
might [1] - 36:5  
mince [1] - 25:17  
Mineola [1] - 1:18  
Minority [1] - 25:5  
missing [1] - 41:7  
mistake [5] - 37:24,  
38:3, 38:6, 39:18,  
40:3  
misunderstanding [1] -  
43:7  
modification [2] - 39:4,  
40:20  
moment [2] - 14:18,  
35:24  
monday [1] - 1:22  
months [3] - 20:21,  
23:3, 35:2  
most [1] - 25:11

<p>motion [3] - 6:10, 6:11, 6:16 Motion [2] - 45:4, 46:11 mouth [1] - 22:14 move [2] - 23:5, 27:10 moving [1] - 44:2 MR [20] - 26:10, 26:21, 27:7, 27:12, 36:24, 37:21, 38:3, 39:8, 39:24, 40:24, 41:7, 41:14, 41:19, 42:3, 42:16, 42:20, 43:4, 43:8, 43:13, 43:17 Multiple [1] - 31:21</p>	<p>10:6, 13:2, 13:7, 13:11, 13:15, 31:15, 34:17, 35:21, 36:21, 37:18, 37:23, 38:10, 42:23, 43:6, 43:10, 43:15, 43:19, 44:8, 44:12, 45:18, 45:23, 46:5, 46:9, 46:18, 46:22 nobody [1] - 37:15 none [1] - 45:23 normally [2] - 17:17, 17:24 North [3] - 6:24, 7:16, 16:23 Notary [1] - 47:8 notes [1] - 47:12 nothing [2] - 11:20, 31:14 Nothing [1] - 25:2 notice [2] - 12:12, 37:5 notices [2] - 13:25, 14:14 notification [1] - 42:13 notified [1] - 37:25 notify [2] - 12:8, 17:20 notifying [1] - 39:21 notorious [1] - 14:24 November [1] - 23:19 number [11] - 21:12, 21:14, 21:15, 24:23, 27:14, 27:25, 28:8, 28:13, 33:15, 33:17, 35:12 numbers [3] - 30:2, 30:12, 30:22 numerical [1] - 35:5</p>	<p>15:17, 40:17 occurred [2] - 37:19, 37:24 October [11] - 1:22, 7:23, 11:20, 11:21, 12:4, 20:18, 21:8, 37:20, 37:25, 39:14, 47:14 OF [2] - 47:5, 47:6 office [4] - 14:13, 22:21, 25:8, 30:20 Officer [3] - 6:9, 13:17, 25:5 OFFICER [1] - 1:6 OFFICIAL [1] - 1:25 Once [2] - 15:3, 17:4 once [5] - 12:19, 14:19, 21:13, 35:14 one [23] - 10:24, 11:11, 14:18, 16:5, 22:21, 23:3, 26:25, 27:2, 31:20, 31:23, 31:25, 32:9, 32:10, 33:4, 34:3, 34:9, 34:12, 35:4, 35:5, 36:14, 37:15, 41:2 ones [1] - 16:14 Open [1] - 5:7 opportunity [1] - 14:25 opposed [6] - 7:25, 19:20, 44:23, 45:11, 46:6, 46:19 order [1] - 4:3 owned [2] - 17:8, 36:3 owners [1] - 7:3 Oyster [2] - 6:24, 7:17</p>	<p>paid [8] - 15:11, 23:9, 23:11, 23:12, 23:19, 24:7, 24:14, 24:17 parcel [3] - 9:3, 9:22, 22:7 parcels [7] - 7:14, 22:8, 32:11, 34:12, 35:10, 35:17 parlance [1] - 9:14 partially [1] - 6:25 participating [1] - 14:11 particular [3] - 8:18, 25:14, 31:9 passed [2] - 45:3, 46:9 passing [1] - 44:18 past [7] - 19:24, 20:4, 21:3, 23:2, 29:21, 30:4, 34:25 pay [1] - 26:9 people [3] - 23:11, 24:11, 24:17 permit [1] - 10:22 person [4] - 25:10, 32:2, 32:4, 32:14 personally [2] - 29:10, 35:12 perspective [8] - 22:22, 22:23, 26:23, 34:23, 34:24, 35:5, 35:6, 35:15 petition [1] - 7:15 Phase [2] - 8:14, 27:17 phase [5] - 8:25, 28:6, 33:8, 33:13, 33:15 piece [2] - 37:15, 37:22 place [6] - 23:25, 34:20, 37:4, 37:17, 39:20, 40:2</p>
N			
<p>NASSAU [2] - 1:2, 47:6 Nassau [1] - 7:12 needed [2] - 29:8, 33:18 negative [2] - 9:11, 9:22 net [1] - 42:6 never [1] - 22:6 NEW [1] - 47:5 new [3] - 31:4, 33:19, 33:20 New [2] - 1:18, 47:9 next [4] - 19:14, 20:11, 20:13, 28:16 Nicolello [1] - 5:2 NICOLELLO [3] - 1:5, 1:9, 2:5 NICOLLELO [36] - 4:2, 5:3, 5:6, 7:7, 7:18, 8:4, 8:16, 9:6, 9:13, 9:19, 10:2,</p>			
	O	P	
	obviously [3] - 14:10,	p.m [3] - 1:23, 45:17, 46:25	

plan [1] - 18:22		Receiver [1] - 16:9	RHOADS [2] - 2:7, 4:21
point [6] - 13:23, 23:9, 33:25, 39:9, 41:8	Q	Receivers [1] - 6:23	Rhoads [2] - 4:20, 46:12
position [1] - 15:24	qualitative [5] - 25:18, 25:23, 26:6, 27:6, 27:9	receivers [8] - 12:15, 14:5, 15:4, 17:11, 18:7, 18:19, 23:18, 29:17	RICHARD [3] - 1:5, 1:9, 2:5
possibility [1] - 22:7	Quality [2] - 29:13, 35:3	receives [1] - 17:17	Richard [1] - 4:25
Present [1] - 4:21	quality [9] - 19:20, 20:6, 20:16, 20:24, 22:2, 22:19, 29:19, 30:6, 34:18	rectify [1] - 8:3	roll [11] - 4:4, 4:7, 10:15, 18:16, 19:21, 28:6, 35:11, 35:17, 35:18, 36:15, 39:2
presentation [1] - 7:9	quantitative [12] - 8:12, 8:24, 9:8, 10:25, 25:16, 25:24, 26:8, 27:5, 27:7, 38:19, 38:24, 39:3	reduced [3] - 27:19, 28:14, 30:15	Roll [1] - 5:10
presenting [2] - 33:3, 33:6	questions [3] - 11:25, 13:19, 25:6	reduction [1] - 33:17	rolls [2] - 7:4, 15:20
PRESIDING [1] - 1:6	quite [1] - 39:8	referencing [1] - 27:5	ROSE [1] - 2:19
Presiding [3] - 6:9, 13:17, 25:5	quorum [3] - 5:4, 5:7, 6:7	referring [1] - 41:13	Rose [1] - 5:19
proactive [1] - 15:2		refreshing [1] - 36:10	ROSS [4] - 26:10, 26:21, 27:7, 27:12
proactively [1] - 14:21		refund [4] - 23:13, 23:20, 23:22, 23:25	Ross [2] - 3:6, 26:10
procedures [1] - 34:19		regards [1] - 18:15	RULES [1] - 1:8
proceeding [1] - 13:5		related [1] - 35:6	Rules [14] - 4:3, 4:4, 4:6, 5:7, 6:12, 6:14, 6:18, 45:18, 45:24, 46:3, 46:13, 46:16, 46:22, 46:24
process [2] - 22:2, 36:11		REPORTER [1] - 1:25	rULES [1] - 2:4
properties [7] - 7:2, 8:12, 10:13, 13:8, 13:12, 37:3, 38:18		represents [1] - 31:10	run [1] - 21:20
property [17] - 8:6, 8:9, 8:18, 8:20, 8:24, 9:12, 9:15, 10:14, 10:21, 10:24, 26:7, 36:22, 37:11, 38:23, 39:4, 40:21, 41:2	R	request [1] - 37:5	
proposed [1] - 42:2	random [1] - 9:15	requirements [1] - 41:25	S
provides [1] - 42:12	Ranking [3] - 2:9, 4:13, 5:16	requires [1] - 42:14	saw [1] - 39:16
providing [1] - 38:22	RANKING [1] - 2:20	research [1] - 26:13	scale [1] - 20:2
Public [1] - 47:8	reactive [1] - 14:24	residents [2] - 13:25, 23:12	scattered [1] - 19:23
PULITZER [17] - 2:13, 4:6, 4:10, 4:13, 4:16, 4:19, 4:22, 4:25, 5:4, 5:9, 5:13, 5:16, 5:19, 5:22, 5:25, 6:4, 6:7	real [1] - 6:25	resolutions [1] - 6:21	Schaefer [2] - 4:17, 46:12
pull [1] - 26:22	realized [2] - 21:14, 22:10	respect [1] - 6:10	SCHAEFER [2] - 2:8, 4:18
put [3] - 22:14, 32:8, 34:19	really [4] - 18:8, 19:24, 25:18, 31:3	respective [1] - 16:19	school [2] - 7:2, 7:5
putting [1] - 40:8	reason [1] - 39:2	respond [4] - 44:21, 45:9, 46:3, 46:16	scrutinize [1] - 23:6
	received [3] - 17:24, 18:2, 23:17	response [6] - 44:11, 44:25, 45:13, 45:22, 46:8, 46:21	scrutinized [1] - 31:5
	receiver [6] - 15:10, 17:17, 17:24, 17:25, 20:12, 24:4	rest [1] - 32:17	scrutinizing [1] - 20:20
		result [1] - 38:24	scrutiny [1] - 22:9
		review [2] - 19:16, 20:23	
		reviewed [1] - 29:14	
		reviewing [1] - 29:2	

20:13, 25:25, 26:9  
Taxes [2] - 6:23, 16:9  
taxpayer [1] - 17:7  
tentative [1] - 28:9  
terms [5] - 9:7, 16:3,  
34:2, 40:16, 41:25  
testimony [1] - 10:11  
therefore [1] - 42:6  
They've [1] - 43:2  
third [2] - 27:18, 28:17  
Thomas [1] - 5:22  
THOMAS [1] - 2:18  
three [3] - 26:25,  
44:18, 45:19  
tighter [1] - 20:2  
today [7] - 7:13, 8:2,  
12:20, 13:24, 15:18,  
15:22, 30:18  
totally [1] - 42:7  
Town [3] - 7:15, 7:16,  
7:17  
towns [2] - 16:19,  
16:21  
Towns [1] - 6:23  
TPP [1] - 39:16  
transcription [1] -  
47:11  
transparency [6] -  
17:14, 37:6, 37:9,  
40:17, 41:11, 43:23  
Treasurer [1] - 6:22  
trend [1] - 31:10  
trouble [1] - 25:11  
true [1] - 11:18  
try [3] - 8:2, 17:6, 36:9  
trying [4] - 10:4, 10:10,  
22:14, 39:9  
two [13] - 11:24,  
19:15, 19:25, 20:4,  
22:24, 26:25, 27:2,  
35:20, 36:24, 39:24,



43:5, 43:17 type [4] - 12:11, 22:16, 27:4, 34:21	voted [1] - 12:19 voting [1] - 44:16
U	W
unanimously [2] - 45:3, 46:10 unavailable [1] - 19:22 undergo [1] - 38:23 unfortunate [1] - 15:22 unit [2] - 30:6, 31:23 universe [1] - 13:8 Unless [1] - 10:4 unless [1] - 18:3 up [5] - 7:8, 8:9, 11:14, 13:19, 40:8 updated [2] - 12:16, 29:17 upload [2] - 21:19, 32:8 uploaded [7] - 7:24, 9:23, 12:3, 21:10, 31:24, 32:13, 33:20	walk [1] - 27:24 WALKER [2] - 2:19, 5:21 Walker [1] - 5:20 ways [1] - 36:7 weekly [1] - 20:23 weeks [3] - 12:5, 13:20, 20:21 WHEREOF [1] - 47:13 Whiton [1] - 35:22 Whitton [1] - 4:11 WHITTON [4] - 2:10, 4:12, 35:23, 36:18 willing [1] - 41:3 WITNESS [1] - 47:13 words [3] - 22:14, 25:17, 33:7
V	Y
valid [1] - 37:7 value [3] - 28:7, 29:8, 42:6 various [1] - 7:2 verbal [6] - 44:10, 44:24, 45:12, 45:21, 46:7, 46:20 verify [5] - 14:14, 15:9, 16:8, 16:12, 18:24 via [1] - 9:24 Vice [3] - 2:6, 4:22, 5:25 VICE [1] - 2:17 vote [1] - 44:13	year [6] - 27:18, 27:19, 28:12, 28:16, 28:17 years [5] - 7:5, 19:15, 19:25, 20:4, 29:22 York [2] - 1:18, 47:9 YORK [1] - 47:5
	Z
	zero [1] - 35:13