1. 10-24-2022 Rules And Finance Meeting Public Notice

Documents:
10-24-22 RULES AND FINANCE MEETING.PDF
2. 10-24-2022 Resolutions

Documents:
PROPOSED RES. 210-22.PDF
PROPOSED RES. 211-22.PDF
PROPOSED RES. 212-22.PDF
3. Rules \& Finance Agendas

Documents:
10-24-22F.PDF
10-24-22R.PDF
4. 10-24-2022 Rules And Finance Minutes

Documents:
NC FINANCE AND RULES COMMITTEE 10.24.2022.PDF

PUBLIC NOTICE

PLEASE TAKE NOTICE THAT

# THE NASSAU COUNTY LEGISLATURE WILL HOLD MEETINGS OF THE RULES AND FINANCE COMMITTEES 

ON
MONDAY, OCOTBER 24, 2022 AT 1:00 PM

## IN <br> THE PETER J. SCHMITT MEMORIAL LEGISLATIVE CHAMBER THEODORE ROOSEVELT EXECUTIVE AND LEGISLATIVE BUILDING 1550 FRANKLIN AVENUE, MINEOLA, NEW YORK 11501

As per the Nassau County Fire Marshal's Office, the Peter J. Schmitt Memorial Legislative Chamber has a maximum occupancy of 200 people.

Attendees who would like to address the Legislature must submit a slip to the Clerk's office staff. Public comment is limited to three minutes per person. At meetings of the full Legislature, public comment will be heard only during the pre-calendar public comment period and during public hearings that are on the calendar. At meetings of the Legislature's committees, there is no pre-calendar public comment period. Public comment will be heard on agenda items. Public comment on any item may be emailed to the Clerk of the Legislature at LegPublicComment@ nassaucountyny.gov and will be made part of the formal record of this Legislative meeting.

The Nassau County Legislature is committed to making its public meetings accessible to individuals with disabilities every reasonable accommodation will be made so that they can participate. Please contact the Office of the Clerk of the Legislature at 571-4252, or the Nassau County Office for the Physically Challenged at 227-7101 or TDD Telephone No. 227-8989 if any assistance is needed. Additionally, those for whom English is not their primary language, or for those who are Deaf or hard-of-hearing, language and communication assistance technology will be available at public meetings.
Every Legislative meeting is streamed live on http://www.nassaucountyny.gov/agencies/Legis/index.html
MICHAEL C. PULITZER
Clerk of the Legislature Nassau County, New York

DATED: October 17, 2022
Mineola, NY
Scan the QR code to submit written public comment, which will be incorporated into the record of this meeting.


## PROPOSED RESOLUTION NO. 210-2022

A resolution to authorize the county assessor and/or the county treasurer and/or the receiver of taxes of the

## TOWN OF HEMPSTEAD TO PARTIALLY EXEMPT

Certain real properties situated in various school districts, assessed to designated owners appearing on the assessment rolls for the specified school and/or county years pursuant to this resolution; pursuant to the real property tax law, the county government law of Nassau County and the Nassau County Administrative Code.

Resolved, that the County Assessor and/or the County treasurer and/or the Receiver of Taxes of the TOWN OF HEMPSTEAD be and hereby are (is) authorized and directed to act upon the error and/ or errors on the specified properties as are more particularly described in the County Assessor's petition(s) no(s) 0172$\mathbf{2 0 2 2}$ copies of which are annexed hereto and made a part of this resolution and which are on file with the Legislature of the County of Nassau.

## PROPOSED RESOLUTION NO. 211-2022

A resolution to authorize the county assessor and/or the county treasurer and/or the receiver of taxes of the

## TOWN OF NORTH HEMPSTEAD TO PARTIALLY EXEMPT

Certain real properties situated in various school districts, assessed to designated owners appearing on the assessment rolls for the specified school and/or county years pursuant to this resolution; pursuant to the real property tax law, the county government law of Nassau County and the Nassau County Administrative Code.

Resolved, that the County Assessor and/or the County treasurer and/or the Receiver of Taxes of the TOWN OF NORTH HEMPSTEAD be and hereby are (is) authorized and directed to act upon the error and/ or errors on the specified properties as are more particularly described in the County Assessor's petition(s) no(s) 0173-2022 copies of which are annexed hereto and made a part of this resolution and which are on file with the Legislature of the County of Nassau.

## PROPOSED RESOLUTION NO. 212-2022

A resolution to authorize the county assessor and/or the county treasurer and/or the receiver of taxes of the

## TOWN OF OYSTER BAY TO PARTIALLY EXEMPT

Certain real properties situated in various school districts, assessed to designated owners appearing on the assessment rolls for the specified school and/or county years pursuant to this resolution; pursuant to the real property tax law, the county government law of Nassau County and the Nassau County Administrative Code.

Resolved, that the County Assessor and/or the County treasurer and/or the Receiver of Taxes of the TOWN OF OYSTER BAY be and hereby are (is) authorized and directed to act upon the error and/ or errors on the specified properties as are more particularly described in the County Assessor's petition(s) no(s) 0174$\mathbf{2 0 2 2}$ copies of which are annexed hereto and made a part of this resolution and which are on file with the Legislature of the County of Nassau.

## NASSAU COUNTY LEGISLATURE 14 ${ }^{\text {th }}$ TERM MEETING AGENDA

## FINANCE COMMITTEE

OCTOBER 24， 2022 1：00 PM

Howard Kopel－Chairman John Ferretti－Vice Chairman<br>Tom McKevitt<br>Rose Marie Walker<br>Arnold Drucker－Ranking<br>Carrié Solages<br>Joshua Lafazan

Michael C．Pulitzer，Clerk of the Legislature

Scan the QR code to submit written p 回突岛nt， which will be incorporated into the record

| Clerk Item No. | Proposed By | Assigned To | Summary |
| :---: | :---: | :---: | :---: |
| 339-22 | AS | F, R | RESOLUTION NO. - 2022 |
|  |  |  | A RESOLUTION TO AUTHORIZE THE COUNTY ASSESSOR AND/OR THE COUNT |
|  |  |  | TREASURER AND/OR THE RECEIVER OF TAXES OF THE TOWN OF |
|  |  |  | HEMPSTEAD TO PARTIALLY EXEMPT CERTAIN REAL PROPERTIES SITUATED |
|  |  |  | IN VARIOUS SCHOOL DISTRICTS, ASSESSED TO DESIGNATED OWNERS |
|  |  |  | APPEARING ON THE ASSESSMENT ROLLS FOR THE SPECIFIED SCHOOL AND/OR |
|  |  |  | COUNTY YEARS PURSUANT TO THIS RESOLUTION, PURSUANT TO THE REAL |
|  |  |  | PROPERTY TAX LAW, THE COUNTY GOVERNMENT LAW OF NASSAU COUNTY |
|  |  |  | AND THE NASSAU COUNTY ADMINISTRATIVE CODE. 339-22(AS) |
| 340-22 | AS | F, R | RESOLUTION NO. - 2022 |
|  |  |  | A RESOLUTION TO AUTHORIZE THE COUNTY ASSESSOR AND/OR THE COUNTY |
|  |  |  | TREASURER AND/OR THE RECEIVER OF TAXES OF THE TOWN OF NORTH |
|  |  |  | HEMPSTEAD TO PARTIALLY EXEMPT CERTAIN REAL PROPERTIES SITUATED |
|  |  |  | IN VARIOUS SCHOOL DISTRICTS, ASSESSED TO DESIGNATED OWNERS |
|  |  |  | APPEARING ON THE ASSESSMENT ROLLS FOR THE SPECIFIED SCHOOL AND/OR |
|  |  |  | COUNTY YEARS PURSUANT TO THIS RESOLUTION, PURSUANT TO THE REAL |
|  |  |  | PROPERTY TAX LAW, THE COUNTY GOVERNMENT LAW OF NASSAU COUNTY |
|  |  |  | AND THE NASSAU COUNTY ADMINISTRATIVE. 340-22(AS) |
| 341-22 | AS | F, $\mathbf{R}$ | RESOLUTION NO. - 2022 |
|  |  |  | A RESOLUTION TO AUTHORIZE THE COUNTY ASSESSOR AND/OR THE COUNTY |
|  |  |  | TREASURER AND/OR THE RECEIVER OF TAXES OF THE TOWN OF OYSTER |
|  |  |  | BAY TO PARTIALLY EXEMPT CERTAIN REAL PROPERTIES SITUATED IN |
|  |  |  | VARIOUS SCHOOL DISTRICTS, ASSESSED TO DESIGNATED OWNERS |
|  |  |  | APPEARING ON THE ASSESSMENT ROLLS FOR THE SPECIFIED SCHOOL AND/ |
|  |  |  | OR COUNTY YEARS PURSUANT TO THIS RESOLUTION, PURSUANT TO REAL |
|  |  |  | PROPERTY TAX LAW, THE COUNTY GOVERNMENT LAW OF NASSAU COUNTY |
|  |  |  | AND THE NASSAU COUNTY ADMINISTRATIVE CODE. 341-22(AS) |

## NASSAU COUNTY LEGISLATURE 14 ${ }^{\text {di }}$ TERM MEETING AGENDA

## RULES COMMITTEE

OCTOBER 24, 2022 1:00 PM

Richard Nicolello - Chairman Howard Kopel - Vice Chairman Steve Rhoads<br>Laura Schaefer<br>Kevan Abrahams - Ranking<br>Delia DeRiggi-Whitton<br>Siela Bynoe

Michael C. Pulitzer, Clerk of the Legislature

Scan the QR code to submit written public comment, which will be incorporated into the record of this meeting.


| Clerk Item No. | Proposed By | Assigned To | Summary |
| :---: | :---: | :---: | :---: |
| 339-22 | AS | F, R | RESOLUTION NO. - 2022 |
|  |  |  | A RESOLUTION TO AUTHORIZE THE COUNTY ASSESSOR AND/OR THE COUNTY TREASURER AND/OR THE RECEIVER OF TAXES OF THE TOWN OF |
|  |  |  | HEMPSTEAD TO PARTIALLY EXEMPT CERTAIN REAL PROPERTIES SITUATED |
|  |  |  | IN VARIOUS SCHOOL DISTRICTS, ASSESSED TO DESIGNATED OWNERS |
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|  |  |  | COUNTY YEARS PURSUANT TO THIS RESOLUTION, PURSUANT TO THE REAL |
|  |  |  | PROPERTY TAX LAW, THE COUNTY GOVERNMENT LAW OF NASSAU COUNTY AND THE NASSAU COUNTY ADMINISTRATIVE CODE. 339-22(AS) |
| 340-22 | AS | F, R | RESOLUTION NO. - 2022 |
|  |  |  | A RESOLUTION TO AUTHORIZE THE COUNTY ASSESSOR AND/OR THE COUNTY |
|  |  |  | TREASURER AND/OR THE RECEIVER OF TAXES OF THE TOWN OF NORTH |
|  |  |  | HEMPSTEAD TO PARTIALLY EXEMPT CERTAIN REAL PROPERTIES SITUATED |
|  |  |  | IN VARIOUS SCHOOL DISTRICTS, ASSESSED TO DESIGNATED OWNERS |
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|  |  |  | COUNTY YEARS PURSUANT TO THIS RESOLUTION, PURSUANT TO THE REAL |
|  |  |  | PROPERTY TAX LAW, THE COUNTY GOVERNMENT LAW OF NASSAU COUNTY AND THE NASSAU COUNTY ADMINISTRATIVE. 340-22(AS) |
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|  |  |  | A RESOLUTION TO AUTHORIZE THE COUNTY ASSESSOR AND/OR THE COUNTY |
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|  |  |  | OR COUNTY YEARS PURSUANT TO THIS RESOLUTION, PURSUANT TO REAL |
|  |  |  | PROPERTY TAX LAW, THE COUNTY GOVERNMENT LAW OF NASSAU COUNTY AND THE NASSAU COUNTY ADMINISTRATIVE CODE. 341-22(AS) |
|  |  |  |  |
|  |  |  | THE FOLLOWING ITEMS MAY BE UNTABLED |


| $\begin{array}{c}\text { Clerk Item } \\ \text { No. }\end{array}$ | Proposed By | Assigned To | Summary |
| :---: | :---: | :---: | :--- |
| $\mathbf{E - 2 3 - 2 2}$ | $\mathbf{H S}$ | $\mathbf{R}$ | $\begin{array}{l}\text { RULES RESOLUTION NO. - 2022 } \\ \text { A RESOLUTION AUTHORIZING THE COUNTY EXECUTIVE TO EXECUTE A } \\ \text { PERSONAL SERVICES AGREEMENT BETWEEN THE COUNTY OF NASSAU, } \\ \text { ACTING ON BEHALF OF THE DEPARTMENT OF HUMAN SERVICES, AND CHOICE } \\ \text { FOR ALL, INC. E-23-22 }\end{array}$ |
| $\mathbf{E - 8 3 - 2 2 ~}$ | $\mathbf{H S}$ | $\mathbf{R}$ | $\begin{array}{l}\text { RULES RESOLUTION NO. - 2022 } \\ \text { A RESOLUTION AUTHORIZING THE COUNTY EXECUTIVE TO EXECUTE A } \\ \text { PERSONAL SERVICES AGREEMENT BETWEEN THE COUNTY OF NASSAU, }\end{array}$ |
| ACTING ON BEHALF OF THE NASSAU COUNTY DEPARTMENT OF HUMAN |  |  |  |$]$| SERVICES, OFFICE OF YOUTH SERVICES, AND ARTHUR MORRISON MENTORS, |
| :--- |
| INC. E-83-22 |



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



RUULES and FINANCE COMMITTEES 10.24.2022

LEGISLATOR NICOLLELO: I'm going to call the Rules Committee to order. Please call the roll for the Rules Committee?

CLERK PULITZER: Rules Committee roll call.

Legislator Siela Bynoe.
LEGISLATOR BYNOE: Here.
CLERK PULITZER: Legislator Delia Deriggi-Whitton?

LEGISLATOR DERIGGI-WHITTON: Here.
CLERK PULITZER: Ranking Member
Kevan Abrahams?
LEGISLATOR ABRAHAMS: Here.
CLERK PULITZER: Legislator Laura
Schaefer?
LEGISLATOR SCHAEFER: Here.
CLERK PULITZER: Legislator Steven
Rhoads?
LEGISLATOR RHOADS: Present.
CLERK PULITZER: Vice Chairman
Howard Kopel?
LEGISLATOR KOPEL: Here.
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


## Ferretti?

LEGISLATOR FERRETTI: Here.
CLERK PULITZER: Chairman Howard
Kopel.
LEGISLATOR KOPEL: Here.
CLERK PULITZER: We have a quorum.
LEGISLATOR NICOLLELO: All right.
Deputy Presiding Officer Kopel is going
to be making a motion with respect to these items. That motion is being made in both the Rules and Finance Committees.

LEGISLATOR KOPEL: We're going to call items for both Rules and Finance Committees: 339-22, 340-22, 341-22.

I'll make the motion for both committees.
In Finance, Legislator Ferretti seconds and in Rules, Legislator Abrahams seconds.

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


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properties situated in various school
districts assessed to designated owners
appearing on the assessment rolls for the
specified school and county years. The
items are before us.
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    LEGISLATOR NICOLLELO: Mr. Cronin, I
    think you're gonna come up and give a
presentation.

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

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

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

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

calculation. And we're here today to try
to rectify that situation.
LEGISLATOR NICOLLELO: So Mr.
Diamond, who was here before and spoke before, said that his property has not had any demolition, destruction or fire damage in the decades he's been here. So why would his property have shown up on in this error?

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

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

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

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

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

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

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

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

LEGISLATOR NICOLLELO: It's not an error?

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


RULES and FINANCE COMMITTEES 10.24.2022

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
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to his assessment? Mr. Diamond, am I
getting that right?
(Whereupon, Mr. Diamond
acknowledges from the
audience.)
ACTING ASSESSOR CRONIN: I'd have to look into it individually, and $I$ can get back to you on that.

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

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

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

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

ACTING ASSESSOR CRONIN: Yes.
LEGISLATOR FERRETTI: But I just
wanted to get those. Those are the two questions I had. Thank you.

RULES and FINANCE COMMITTEES 10.24.2022

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

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

ACTING ASSESSOR CRONIN: Absolutely
not. As we knew, we --
LEGISLATOR FERRETTI: And what type of notice was done to those who are affected?

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

LEGISLATOR FERRETTI: Okay. All right. Thank you.
=RULES and FINANCE COMMITTEES 10.24.2022

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
correcting their --
ACTING ASSESSOR CRONIN: I'm not
sure about that. I don't know if the receivers had have sent anything.

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

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

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for me to be proactive.
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Once I identified the issue, I sent it over to the receivers as diligently as I could. What they do with that information is not, you know, not my call. I'm not aware if there was anything sent.

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

ACTING ASSESSOR CRONIN: I can ask for sure.

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

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

But I do have a grave concern. I

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want to ensure that whatever was done in
terms of the assurance between when the
error was found and when these actual
corrected statements go out: One, it's
actually corrected, that there is no
other errors. At least not with 842 or
any other errors. Can you verify what has
been issued to the Receiver of Taxes is
sound?
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ACTING ASSESSOR CRONIN: I can
verify that. And I was just made aware
that the letters did go out in the mail
from the ones that I sent out.

LEGISLATOR ABRAHAMS: They did go out?

ACTING ASSESSOR CRONIN: Yes.
LEGISLATOR ABRAHAMS: All the
respective towns are just --
ACTING ASSESSOR CRONIN: All of the towns. I was just made aware of that.

LEGISLATOR ABRAHAMS: I'm hearing
from counsel that not North Hempstead.
ACTING ASSESSOR CRONIN: I was just told by my administration that the
letters were sent out.
As I said before, this was an error that happened. It was a human error. Once we found this out, I did my best to get ahead of it and to try to make it as clear for the taxpayer that this was an error. I owned it and it's something that they don't deserve to have an effect on.

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

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

ACTING ASSESSOR CRONIN: I'm sorry. LEGISLATOR ABRAHAMS: For example, normally when the receiver has received the data -- the receiver of taxes

RULES and FINANCE COMMITTEES 10.24.2022
received the data, they generally would send it out. Unless they hear from the County that there's an error that was made.

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

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

ACTING ASSESSOR CRONIN: Eventually, yes.

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

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

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

ACTING ASSESSOR CRONIN: I
understand what you're saying.
Intention. Right, right, right. I apologize.

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

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

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

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

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issues on a much tighter scale. It's
    something that we've implemented in the
    past two years.
    LEGISLATOR ABRAHAMS: So you've
implemented some level of quality
assurance, correct?
    ACTING ASSESSOR CRONIN: Yes,
Correct.
LEGISLATOR ABRAHAMS: And I guess
from that standpoint, so when the next
data dump that you make to the receiver
of taxes -- the next data drop off, I
should say. When does the lead time
begin? When you start that assurance,
that quality assurance. Does that
begin -- because it sounded like you just
found the error in October after you just
sent it. Is this something that you're
going through and scrutinizing for a
series of weeks, months?
    ACTING ASSESSOR CRONIN: Well, it's
something that we review on a weekly
basis. We do. We do quality control --
    LEGISLATOR ABRAHAMS: Is that going
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forward now or that's how you did it in the past?

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

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

ACTING ASSESSOR CRONIN: Because as
I said, it was uploaded in June and it
all looked okay and that was the danger of it. It was a number that looked okay in the system. And once we looked at it and realized that the number was not at a 40\%, it was at a base number, it slipped through and it was a human error. It was something that we're forcing the system to calculate manual calculations. And when you upload things into a system that's meant to run from $A$ to $Z$ without any human interruption, it slipped through.

LEGISLATOR ABRAHAMS: So I'm not too sure. How do you address the actual human error from happening again, if you have
$\qquad$
the same quality assurance process that was implemented now?

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

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

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

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started to implement for the past, like I
said, few months and this one did get
through. And how do we do it? We
continue to move forward and to
scrutinize the data even further.
    LEGISLATOR ABRAHAMS: And then I
just want to go back again on a different
point. So the folks that have paid
already, because we found out that some
people have paid already, the residents
that have paid already, they're going to
be issued a refund in April?
    ACTING ASSESSOR CRONIN: I believe
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June.
DEPUTY ASSESSOR SPARA: Michelle
Spara, Deputy Assessor. We've received
assurances from the receivers that
anybody who has paid before November
10th, they can refund right now.
LEGISLATOR ABRAHAMS: They can
refund immediately?
DEPUTY ASSESSOR SPARA: Correct.
LEGISLATOR ABRAHAMS: And how would
that refund take place?

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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

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it. Nothing further at this time. ACTING ASSESSOR CRONIN: Okay.

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

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

I contend that $I$ have no greater intelligence than the average person, but

I have a trouble understanding most of the things you said.

Legislator Ferretti talked about,
for Mr. Diamond's case in particular, there being a, $I$ think he said a quantitative discrepancy. But wouldn't -I don't want to mince words, but isn't it really more of a qualitative adjustment? Because he's talking about the adjustment being his house is classified as something that was destruction, construction, alteration, whatever.

That's a qualitative description. The quantitative would be the amount of his taxes, correct?


ACTING ASSESSOR CRONIN: No.
LEGISLATOR DRUCKER: Okay. That's where I'm losing you. So sorry. I think that I always thought the distinction in a qualitative means the classification, the characterization of the property, and the quantitative would be the amount of the taxes that he has to pay.

MR. ROSS: Good afternoon, Dan Ross.
The change -- I don't want to speak specifics as to Mr. Diamond, because I have to do research on it.

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

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


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story to two stories; two stories to one
story; change in square footage, all
falls into the type of change that we're
referencing, which is quantitative or
qualitative?
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MR. ROSS: It would be quantitative. LEGISLATOR DRUCKER: Okay. I always thought qualitative. All right, let's move on. So continue. I'm sorry for interrupting you.

MR. ROSS: That's it.
LEGISLATOR DRUCKER: Oh. So you mentioned a number to me that just all of a sudden stuck out: 40\%.

ACTING ASSESSOR CRONIN: Right. That was the Phase and Exemption Act of 2020. It's currently in its third year, and each year the amount is reduced by $20 \%$. LEGISLATOR DRUCKER: So that's a systemic control system.

ACTING ASSESSOR CRONIN: Correct. LEGISLATOR DRUCKER: So now if you could walk back and explain to me, that's the magic number you look for when you're

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going over the data or no?
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ACTING ASSESSOR CRONIN: No, no, no, no. That would be the amount of the exemption that is applied to this tax roll for 2023. So that phase and exemption value would be you have a base number that was derived from the 2020 final to the ' 21 tentative back in, I think it was 2020, that was the base amount.

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

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

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

ACTING ASSESSOR CRONIN: So we were
$\qquad$
reviewing the data in the system and $I$ had a look and I said, that doesn't look right to me. There was something -after we sent it out, I said that that does not look like the $40 \%$ of the base on the adjustment. That looks like the value that we needed to subtract it by.

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

Acting Assessor cronin: we had interoffice -- a second look. We did look at it from our Quality Control Division.

We did. And then we reviewed the information that was brought to our attention and that's what we sent to the receivers with the updated data files.

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

ACTING ASSESSOR CRONIN: That's correct.

LEGISLATOR DRUCKER: So when you
looked over the numbers, it stood out to you based on what you've been doing for the past --

ACTING ASSESSOR CRONIN: It was identified by my quality control unit, who then brought it to my attention. LEGISLATOR DRUCKER: What exactly did they identify and bring to your attention?

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

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

ACTING ASSESSOR CRONIN: Yeah. I
strive every day to do a better job than the day I found it, and I know it sounds
it sounds corny, if you will, but I really do. Every day we go in there, it's a new day. And we have to look at this data. It's scrutinized and it's something that we -- we live and die by the data. So, yes. Every day.

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

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

LEGISLATOR DRUCKER: Okay. I have nothing further. Thank you so much. LEGISLATOR NICOLLELO: Legislator Ferretti.

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

ACTING ASSESSOR CRONIN: Correct.
LEGISLATOR FERRETTI: Was it one
human? Multiple humans?
ACTING ASSESSOR CRONIN: It was it
was one unit. It was one spreadsheet that was uploaded.

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LEGISLATOR FERRETTI: So it was one
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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
hide columns and delete columns. The wrong column was presenting itself as the one to load. It was a human error.

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

ACTING ASSESSOR CRONIN: Correct.
It was hidden.
LEGISLATOR FERRETTI: And so all 842
on that sheet, didn't get to phase in.
Acting ASSESSOR CRONIN: They got
the wrong phase in the wrong number.
So I say it's just simple math. If
the base number was 100 and the reduction needed to be $20 \%$, you should subtract 20 from that. The new base should be 80.

Instead, 20 was uploaded as the new exemption amount.

LEGISLATOR FERRETTI: Instead of?
ACTING ASSESSOR CRONIN: Eighty.
LEGISLATOR FERRETTI: Okay. I guess my point is, this was something clearly
$\qquad$ $33=$

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

ACTING ASSESSOR CRONIN: Correct.
LEGISLATOR FERRETTI: Okay. All
right. I just didn't know if it was like 840 different errors.

ACTING ASSESSOR CRONIN: It was one error.

LEGISLATOR FERRETTI: So essentially
one error that affected 842 parcels.
ACTING ASSESSOR CRONIN: That's exactly right.

LEGISLATOR FERRETTI: Okay. Thank you.

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

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

six months taken front and center in the check of the Quality Control Division. So one of them being a no bias, very
numerical perspective. And one is a very assessment appraisal-related perspective.

So the combination of the appraisal
background and the statistical
background, you do get a double look at these parcels. And 842 parcels on the roll of 425,000 , something that $I$ do take personally. And a number like that, I would like to bring it to zero. It's something that, once again, we look at this from a perspective of every single bit of data. Whether it be I think 842 parcels is $0.001 \%$ of the assessment roll the tax roll, but it still means everything to us. So it's something that we look at from two different angles now. LEGISLATOR NICOLLELO: Legislator

Deriggi-Whiton.
LEGISLATOR DERIGGI-WHITTON: I just
want to take a moment to tell that as a Legislator, I appreciate your approach to

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

I can be honest. I might not
completely comprehend what you said in some ways. And I think I'm not alone. But

I do appreciate that you did not did not try to hide it or in any way disown it. So that's refreshing. And I understand how complicated this process is. And I appreciate your candor and just being straight with us.

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

ACTING ASSESSOR CRONIN: 100\%.
LEGISLATOR DERIGGI-WHITTON: All
right. Thank you.
ACTING ASSESSOR CRONIN: Thank you.
LEGISLATOR NICOLLELO: Mr. Diamond, since this affected your property, did you want to add anything else?

MR. DIAMOND: There are two issues here and that and they're getting
confused. The first issue is the fact that the properties were changed in the first place. They were changed back in June with no notice to anyone, no request for correction of errors, no transparency at all. Even if the changes were valid, then they still should have been done with transparency, with informing the homeowners that, yes, we're making a change to your property and this is why and here's your chance to dispute it. That's why I'm getting so angry sitting here and listening to to this, because that's one big piece. And nobody is addressing the fact that these changes were made in the first place. LEGISLATOR NICOLLELO: They said that although the error occurred in June, they didn't discover it until October. MR. DIAMOND: That that error is a second piece. LEGISLATOR NICOLLELO: If the mistake that occurred was not known until October, how could they have notified you


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that they had made an error?
MR. DIAMOND: That wasn't a mistake. They consciously, they consciously went into the system to change the assessment. The way they did it was the mistake. But they actually went in and consciously changed the assessment. Do you agree with that, Mr. Cronin?

LEGISLATOR NICOLLELO: No, Mr.
Diamond. Address your comments to us.
LEGISLATOR FERRETTI: Can I just -can I ask you a question, Mr. Diamond? If I understand where you're coming from, I think it's what $I$ was kind of asking the acting assessor before, I believe the acting assessor stated that these errors only happened to properties that had quantitative changes; is that correct, Acting Assessor? And that goes back to the information he's going to be providing to me. Because according to you, your property did not undergo any act that would result in a quantitative change to your assessment. Because with

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

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

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

LEGISLATOR FERRETTI: But was your assessment changed?

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

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

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

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

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

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

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

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

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

LEGISLATOR FERRETTI: Are you
referring to a change in your assessment?
MR. DIAMOND: Yes, they went and changed by assessment.

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

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

LEGISLATOR FERRETTI: Look, I think that we're kind of saying the same thing and we're going in circles. The bottom line is they comply with all the statutory requirements in terms of
sending you your proposed assessment.
MR. DIAMOND: So you're saying that by going in after the fact and making a change to the base exemption that, therefore, changed my net taxable value, that going in and doing that was totally legal without informing me?

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

MR. DIAMOND: You're dodging the issue.

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

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

LEGISLATOR NICOLLELO: This is -okay. Now, I think we've gone completely 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
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some credit for at least moving to
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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.)
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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.
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(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.)

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| 3 | C ER T I F C A T |
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| 5 | STATE OF NEW YORK ) |
| 6 | COUNTY OF NASSAU $\quad$ ) SS.: |
| 7 |  |
| 8 | I, KAREN LORENZO, a Notary Public for and |
| 9 | within the state of New York, do hereby |
| 10 | certify: |
| 11 | That the above is a correct transcription |
| 12 | of my stenographic notes. |
| 13 | IN WITNESS WHEREOF, I have hereunto set |
| 14 | my hand this 24 rd day of October, 2022 |
| 15 |  |
| 16 |  |
| 17 | Karen Lorenzo |
| 18 | KAREN LORENZO |
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