1		INCORPORATED VILLAGE OF LAUREL HOLLOW BOARD OF TRUSTEES PUBLIC HEARING
		May 19, 2020
3		5 p.m. (Via video conference.)
4		VILLAGE HALL
5		1492 Laurel Hollow Road Syosset, New York 11791-9603
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8	PRESENT:	DANIEL DeVITA, Mayor JEFFREY NEMSHIN, Deputy Mayor
9		KEVIN JUSKO, Trustee RICHARD NICKLAS, Trustee
10		MARTIN NOVICK, Trustee
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12	ALSO PRES	ENT:
13		HOWARD AVRUTINE, Village Attorney ELIZABETH KAYE, Clerk/Treasurer
14		JAMES ANTONELLI, Village Engineer
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24		RONALD KOENIG
		OFFICIAL COURT REPORTER
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1	MAYOR DeVITA: So, last week we talked about
2	at the meeting this TPP. What does it stand for again?
3	MR. AVRUTINE: Taxpayer Protection Plan.
4	MAYOR DeVITA: So, as you know, the county
5	executive did this reassessment with the secret
6	algorithms. The north shore villages got creamed
7	because we're guilty in many cases of utilizing due
8	process and the judicial system for getting our taxes
9	lowered. She didn't look kindly on that. So, we have
10	these astronomical new increases going into effect. And
11	the County Legislator finally got through a bill which
12	had to be approved by the State Legislature for
13	extending the increases out over five years.
14	So, Howard can tell you, we reviewed the
15	legislation and they left out cities and villages being
16	able to perform this five-year gradation of increases.
17	Howard, did you speak with NYCOM, or it was
18	Liz?
19	MR. AVRUTINE: Liz. There were e-mails back
20	and forth with NYCOM. Essentially, if you want to, I
21	can give a quick
22	MAYOR DeVITA: Go ahead, please.
23	MR. AVRUTINE: It's contained within Section
24	485-U of the Real Property Tax Law, that's the exemption
25	which in order to spread out the tax increases over a

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period of five years it required approval of the State Assembly and the Senate in passing this modification to the Real Property Tax Law. It sets forth in the statute how the exemption is calculated and how it works, and it is a five year period of time. And what it states specifically is that any special assessing unit which is not a city may utilize this exemption if it is an assessing unit. And then it goes on to say that certain municipal entities that are not assessing units such as our village, if it relies upon a county, town, et cetera, for its tax roll, it may also use the exemption but only if the entity itself is a county, town, special district or school district, not a village and not a city. So, the law specifically excludes villages which are not assessing authorities from utilizing the exemption.

We spent quite a bit of time since the Board last met in trying to figure out why and what this meant. This law was passed in April of 2019. There's no cases which have interpreted it. And it's very specific really to Nassau County's situation. It was adopted for that specific purpose. So there's really no interpretation. There's no legislative history contained within the legislation itself explaining the thinking that maybe this omission of villages was some

sort of an oversight possibly. But we were not able to discern one way or the other whether that is the case.

So I know there was some outreach to Senator Gaughran's office, some other public officials at the state level, to see if they could shed some light on this, and there was no response received. And there was discussions with several other -- I know the Mayor spoke with other mayors.

MAYOR DEVITA: Well, I had several communications with Elliot Conway, the mayor of Upper Brookville, and he also serves on the financial committee of NYCOM. He said that there were many, many of the north shore villages also are of the same opinion that they do not have the power under this legislation to perform the extensions. So, they all voted no in their meetings.

So here we're presented with a problem. You know, we don't want to do anything we're not authorized to do. I, in all fairness, asked, well, what's the harm if we did it. And there is a downside in that people who were getting decreases, you know, they --

I'm trying to remember, Howard, how we were sorting this out.

MR. AVRUTINE: Well, I think that Liz had done just a random analysis of several taxpayers on the roll

to see what the impact would be with implementation of the TPP versus the original county roll, and I think Liz forwarded the results of her analysis earlier today via e-mail.

Do you want Liz, Dan, to go through it?

MAYOR DeVITA: Yes. You can say it, Liz. But it looks like some of these people, they're going to get clobbered. In one of the examples it looks like a 40 percent increase in police village taxes. But go ahead.

THE CLERK: It seems like the breaking point might be around 30 percent because the assessment with this TPP will go down by percent and so you kind of say, well, maybe --

MAYOR De VITA: You're breaking up.

THE CLERK: The assessed value with TPP went down, would go down, by about 30 percent. So if you just, as a quick ratio, make the rate go up by 30 percent, that seems to be the breaking point. And the schedule I did, the person who was around that 30 percent exemption number kind of stayed flat, maybe got a tiny benefit, and the one who didn't get the exemption really got killed. And then there's another resident who had a benefit, a TPP benefit of around 19 percent, also went up. And that page, I just grabbed

at random. So I'm thinking the break point is around
30 percent. So if you're taxes are going up higher than
that, which maybe says your exemption is going to be
about over 30 percent of your assessed value, you might
see a benefit. But it's definitely not across the
board.

MAYOR DeVITA: Just to translate that, Liz, so if there's no TPP, which is what we're contemplating, and, Jeff, if you understand this, will these increases then go into effect in one year, the total increases?

THE CLERK: Yeah, but your rate is down. So I think what I'm getting at is, it's not, you know, some people would have benefitted by the TPP, some people would have gotten hurt. So not doing it, you're kind of in the same boat.

MAYOR DeVITA: Well, everybody whose assessments were increased, even substantially, they're going to get whacked in the first year.

THE CLERK: They're going to get whacked, correct.

MAYOR DeVITA: And that's the message I have to send to the residents along with this.

DEPUTY MAYOR NEMSHIN: They're going to get it from obviously the school number and then the county number. The village number will be a little bit less.

The school and the county are going to be phased in, and people are going to get that advantage from the phase-in, I believe. The village, which is sort of the smallest of the three numbers, will not, I guess what we're saying is, not going to get phased in. It will come all at once.

THE CLERK: Correct.

DEPUTY MAYOR NEMSHIN: I would think that most properties, but probably not every single property in the village, is going to see an increase because the higher priced properties seem to be where, whether it was on purpose or not, targeted or at least that seemed to be the result. Most of the property, people that were challenging their taxes, are definitely getting this adjustment.

But all of this analysis is kind of out the window until we get the balance with Suffolk County and the school district equalization, because that can swing us either way at the end of the day. So it's very hard to say what's going to happen, what could happen, because it's all impacted by the equalization rate I applied for as I do every year which as we know it swings one way or the other. So, that's to be considered also.

MAYOR DEVITA: Liz, do we know why the total

1	assessment went down so much?
2	THE CLERK: Without TPP?
3	MAYOR DeVITA: Yes.
4	THE CLERK: Yeah. The value, the assessed
5	value of the village, the County changed the
6	equalization rate from .25 percent to .1, so when you
7	apply that
8	DEPUTY MAYOR NEMSHIN: The other way. Wasn't
9	it .1 to .25?
10	THE CLERK: No, .25. So when you divide or
11	multiple your market value times .0025, you get a higher
12	number than when you multiple it times .001.
13	MAYOR DeVITA: But why would there be such a
14	dramatic decrease?
15	DEPUTY MAYOR NEMSHIN: Dan, what they did was,
16	if you looked at your assessed value prior to this, it
17	would say your assessed value is, I don't know, 3,407.
18	It was a number that meant nothing to nobody. It was
19	like a meaningless number. And whatever that number
20	was, wherever you fell in the pie, you paid your share
21	of the pie based on that number.
22	What they did was, to make it more user
23	friendly or more resident friendly, they changed the
24	assessed value well, I'm sorry. They have an

assessed value, but then they also have like a market

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rate. So, you could look at a house that was selling in Laurel Hollow for \$2 million, and if you looked at the market rate of that house based on the assessed value they were adjusting it would say that house was worth \$1.1 million. And that 1.1 million was like a meaningless number. So what they tried to do is reverse the formula so that when you get your assessed value and you factor what the market rate is, they basically they've taken the assessed value from the market rating, but they want the market rate to look and be more realistic. So if you looked up your house and you know you're living in a house that's somewhere between 1.5 and \$1.8 million, that you would see your house probably would be in that range, 1.6, 1.7 million.

So it raised, because the values of the houses the way it looked on the assessment roll was much lower than the true sales values actually were. So they made all these adjustments basically so that number would look more realistic to what it was so that people could understand it better and say, well, you're telling me my house is worth 1.1 million, that's great, I know it's really worth, or my neighbor's house you say is worth 1.1 million but I know that house is easily worth \$2 million. So they tried to make that number more realistic. So they adjusted all the numbers around it

which was the assessed value and the rate percentage.

So it went from this .1 to .25 basically or --

THE CLERK: No, it was .25 percent, which kind of was weird.

DEPUTY MAYOR NEMSHIN: That was changed a while back too. It used to be closer to .1 and then it went back.

THE CLERK: They equalized it to .1 which brings down the assessed value. So you'll see your assessed value down.

DEPUTY MAYOR NEMSHIN: The assessed value will be down and the market value will be up because most of them were under what they were in reality. And when the number used to not mean anything, they're trying to make that market value number mean something as a product of the assessed value. So they made all those adjustments to the formula so that the value of the houses is a number that we all understand. You know, my neighbor's house is a 6,000 square foot, brand new, house. It's not worth \$1.5 million, it's worth \$3 million or \$2.5 million.

So that's why they made those adjustments in addition to trying to reassess everyone and trying to make it so that the homeowners that didn't challenge their taxes -- and unfortunately, the less educated or

the lower economic areas were the areas where they either weren't knowledgeable enough or for whatever reason weren't challenging their taxes, so their taxes were staying the same. Most people were adjusting their taxes and fighting them lower. And every time your tax went lower, the guy who didn't challenge it, his rate went up. His assessed value stayed the same. But if your assessed value went down, it went on to your neighbor's who wasn't challenging. So they tried to do it, but they did it in a way where they shifted it all one way all at one time.

MAYOR DEVITA: Howard, what if we said, well the legislation is, maybe that was a mistake or it's hazy or whatever, and I'm not saying we should do it, but if we did implement the TPP in our village, I'm trying to think of what's the liability, who would sue us, who would be upset by it if we did that?

MR. AVRUTINE: In theory, the only people or person who would be upset by it was someone who was paying a higher amount of tax this year than they would have paid had the TPP not been implemented. And so, you've all heard of taxpayer lawsuits. They would have the legal right or standing to bring such a suit stating that, alleging and arguing that the Village acted without authority in implementing it, and there wouldn't

be, in my view, any monetary exposure for damages. But if the suit were successful, a court would in theory say that you used the wrong roll. And I'm at a loss, quite frankly, to explain what ramifications that would have, what would have to be undone say a year from now when a court decision came through and how you would even logistically or procedurally go about undoing what has already been done and people paid their taxes, et cetera.

So, it would be an administrative nightmare for our poor village clerk because in theory there would have to be an undoing and some sort of reconciliation going forward. That would be a nightmare to say the least. That's the downside if someone would bring such a suit.

MAYOR DeVITA: At the beginning is where I'm foggy. If you implement TPP, how could someone be paying more without it than with it -- I'm sorry, with it than without it? In other words --

THE CLERK: Because depending what your increase was I guess determines the TPP you get spread over five years. So if your increase wasn't that much, and like I said I'm finding it's around 30 percent, that seems to be the break even point for the Village, so the guy on the schedule who had a TPP exemption of

1 19 percent, he's going to pay more. So -
MR. AVRUTINE: According to your chart it

says -
DEPUTY MAYOR NEMSHIN: Let me try this, Dan.

The County is going to have the same problem in the opposite direction.

THE CLERK: Correct.

DEPUTY MAYOR NEMSHIN: You can't please everybody.

So they reassessed everyone and say, okay, half the houses are going to go up by 20 percent and half the houses are going to go down by 20 percent, just a hypothetical. So the houses that go down by 20 percent, they're entitled to their taxes to go down now. They just said your assessment was too high, it should be 20 percent lower. So now they're phasing in for the people who are going up so they don't get hit with a big bill at once. They're going to phase them in, let's say, over five years, let's call it 4 percent a year to make up for that 20 percent. So for the people whose are going up, they're going to gradually go up. They won't go all up at once.

The problem is, the people who are going down, theirs are going to go down slowly too. It's a balance. So whatever they're taking from the people who are

getting the increase, it's getting added to the people that are going lower who are getting a decrease. So everyone who is getting a decrease is going to get hurt in the county and in the village.

Howard, is that accurate?

MR. AVRUTINE: It appears that the numbers bear that out based upon Liz's analysis here.

MAYOR DeVITA: Wait. Wait. Wait. But you've got to understand this, maybe I'm a moron on the numbers, but let's just use your example here.

So, let's say if you use TPP someone's village taxes would go up 1,000 over five years instead of 5,000 in the first year. Similarly, someone whose taxes are supposed to go down 5,000 without TPP which they'd get in the first year, their decreases would also be strewn out with TPP to 1,000 a year for five years. So they'd be the affected ones claiming I should have gotten all my money in the first year because you had no right to --

DEPUTY MAYOR NEMSHIN: It compounds. If they were supposed to get a \$5,000 reduction in the first year, that's 5,000 the first, 5,000 the second. So instead of getting \$5,000 every year in one shot, they are going to get a \$1,000 reduction in the first year, a \$2,000 reduction in the second year, a \$3,000 reduction

in the third year. So if you added that up, the
difference is 4,000 in the first year, it's 3,000 if
you're getting a \$1,000 reduction, you should be getting
five, you're losing out on four grand in the first year.
In the second year you get a \$2,000 reduction, you're
losing out on three grand, plus the four grand you lost
before, as a simple

MAYOR DeVITA: So, go ahead, Rich.

TRUSTEE NICKLAS: I don't understand those numbers at all. If this is supposed to be spread out over five years, isn't it going to be an equal spread out of whatever the increase is?

DEPUTY MAYOR NEMSHIN: It's an equal spread out. We're looking at the people who -- the people who are getting increases, that will be spread out, and there's people that are getting decreases that will be spread out. It's good for the people getting increases because they're slowly going to increase their taxes. The people getting decreases, they're going to slowly decrease it as opposed to decreasing it in one shot.

TRUSTEE NICKLAS: But, Jeff, the decreases are going to change from one to two to three to four?

THE CLERK: We don't know. That makes sense.

DEPUTY MAYOR NEMSHIN: It's a phase-in, because who is going to pay the bill? If you're

increasing someone by 20 percent in the first year but the people who are decreasing decrease hundred percent in the first year, someone's got to make up that money. They're collecting that money for the school and for the County.

THE CLERK: And because we're bringing the assessed value down with this TPP exemption, by definition the rate has to go up. So if you're the poor guy who didn't get an increase, didn't get a decrease, you're staying the same, you're going to pay more taxes to kind of give your neighbors sort of a phase in of this increase.

DEPUTY MAYOR NEMSHIN: You're right. It applies to someone whose assessment stays the same.

THE CLERK: Correct. Or somebody who maybe went down or didn't go up enough to benefit enough.

example of this. If there's two houses in the whole village, one guy is assessed \$10,000 -- one guy's taxes are \$10,000 and one guy's taxes are \$5,000, and let's say they say the guy with \$10,000, his taxes really should be eight and the guy who's \$5,000 his taxes really should be seven, right, he should go up two and the other one is going to come down one, if they say to the five instead of hitting him with a \$2,000 tax

increase I'm going to give you \$1,000 increase the first
year and \$2,000 increase the second year until you get
to seven, so if the five in the first year goes to six
in the second year, then I'm sorry, the first year he
goes to six, the guy who is going from ten to eight,
he's only going to nine in the first year because the
other guy is only going up. So, they have to balance
out. The total tax collected has to equal the same.

TRUSTEE NICKLAS: Yeah. Yeah. Yeah. But that doesn't -- but you're saying the next year the guy who is getting the benefit may have a different number. I thought it would be consistent five years the same number to balance it.

DEPUTY MAYOR NEMSHIN: I'm saying it's consistent, but the guy who is going down he is losing out each year. If he's supposed to get a \$2,000 reduction in the first year, right, but he only gets a \$1,000 in the first year, so he's out 1,000 bucks because his reduction for one year went down only a 1,000, not 2,000.

TRUSTEE NICKLAS: If we're keeping it even, the guy who is going up is going up two, shouldn't the guy who is going down go down two?

DEPUTY MAYOR NEMSHIN: Correct.

TRUSTEE NICKLAS: So why are you throwing this

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number one in?

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phase-in. Instead of telling the guy that's paying 5,000 he has to pay seven, two more thousand immediately, they can say instead of charging you 2,000 more in taxes I'm going to only charge you 1,000 one year, I'm going to phase it in over two years. You're paying 5,000 now, you'll pay 6,000 next year, and you'll pay 7,000 year after, instead of paying 7,000, 2,000 all at once.

TRUSTEE NICKLAS: And do the reverse on the quy who --

DEPUTY MAYOR NEMSHIN: The guy going down goes down slower and the guy going up goes up the same pace slower. It's a balance. It's a zero sum.

The County is going to --

MAYOR DeVITA: The guy going down getting hurt is, instead of him getting his \$2,000 in year one, he's getting only 1,000 of it, and then the next year the other 1,000. So, in theory -- I mean, we're talking little numbers. But when you get to, you know, whatever five, six thousand in village taxes --

TRUSTEE NICKLAS: All right.

MAYOR DeVITA: And, you know, which makes me wonder if maybe this wasn't an omission by accident, if

1	she's looking to reward if they're looking to reward
2	the people who didn't make the challenges and give them
3	their money faster at the expense of those who had
4	challenged the system before. I'm just throwing this
5	out.
6	DEPUTY MAYOR NEMSHIN: But the County is
7	phasing it in, right?
8	MAYOR DeVITA: I understand. But the villages
9	are being punished.
10	DEPUTY MAYOR NEMSHIN: You're saying they left
11	the villages out.
12	MAYOR DeVITA: They left the villages and the
13	cities, which is Long Beach and Glen Cove.
14	DEPUTY MAYOR NEMSHIN: Do they have the right
15	to actually pass it for the villages and the cities?
16	MAYOR DeVITA: The State Legislature can.
17	THE CLERK: It was the County roll.
18	DEPUTY MAYOR NEMSHIN: This was the County's
19	law that they passed.
20	MAYOR DeVITA: Yeah, but it needed the State
21	to approve it. They needed State legislation to approve
22	it.
23	The only other question I'm wondering, Howard,

it does include special taxing districts and we know

that's normally fire districts and the water districts,

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things like that, could that also include villages?

MR. AVRUTINE: No. A village is not a special taxing district. It's identified separately with its ability to levy taxes.

I think, you know, a point that Jeff made and it might be something that someone may want to look at, I don't know if Laurel Hollow wants to look at it, but when you make distinctions like this and omit some versus others, there might be a due process argument to be made in terms of you have people similarly situated that are being treated differently.

MAYOR DeVITA: Well, equal protection almost.

MR. AVRUTINE: Yes, that too. But certainly that type of analysis might, you know, might bear fruit. But again, who's inclined to pursue something like that with the time, expense, et cetera, that would be involved. Maybe a coalition of villages. But again, by the time anything like that gets adjudicated, the five-year period will probably be over.

DEPUTY MAYOR NEMSHIN: Which way are we leaning? I thought we decided to do it, but then we're having second thoughts on it.

MAYOR DeVITA: Not second thoughts. We really looked into it. We started getting calls from Elliot Conway. We started looking at the legislation, and it

was clear they omitted villages and cities.

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MR. AVRUTINE: If I can interrupt for a second.

If you'll recall at last week's meeting, a letter was distributed by the Nassau County Assessor which Liz had received I think only a few hours before we met.

THE CLERK: Four o'clock, right.

MR. AVRUTINE: And she sent it over to me and I reviewed it and, you know, I didn't have the opportunity to look at before the meeting at the statute and this analysis and see what others were doing. way the letter was written, it didn't say that villages are not included. It says that, it used language, I don't have it right in front of me, something to the effect that the State hasn't provided guidance to the County on whether villages can utilize the TPP, so each village should make its own decision. And the letter certainly suggested by saying each village should make its own decision that it had a choice of some sort to make, you can either do it or not do it. That was the tone that the letter sent suggested, that villages had its choice. And then when it was looked at in more depth from a legal perspective, it doesn't seem that there was the choice. The law is pretty clear on the

language that we've been talking about, about villages and cities being excluded.

So, unfortunately, that letter caused a lot of confusion among villages saying well why would they send a letter like this if everybody looking at the law itself comes to the conclusion that it's not available to villages. And I came to the personal conclusion that the County was getting many inquiries and they sent that letter out so that if residents have a complaint or a problem with this whole disaster in the making, that if people started calling the County and complaining about it, they would bunt it over to the respective village saying here's our letter that we sent to your village and we told them it's their choice to make, not ours, so don't blame us. If I had to bet the ranch, I'd bet it on that.

DEPUTY MAYOR NEMSHIN: We're only discussing the village tax, correct, not the school or the general?

MR. AVRUTINE: Correct.

DEPUTY MAYOR NEMSHIN: That's going to be in the program.

MR. AVRUTINE: Yes. The school tax -- you know, the largest portions of any homeowner's tax bills, the general and the school tax, are going to have the five-year exemption automatically, phase-in, whatever

you want to call it. It's technically an exemption under the statute but it is a phase-in of the impact of the reassessment whether an increase or decrease.

TRUSTEE NICKLAS: So is the TPP mandatory in certain governmental districts, is that what I'm getting, going back to the beginning?

MR. AVRUTINE: It states that -- the way I read the statute, it is mandatory for a tax collecting entity that is not its own assessing unit to utilize the exemption if the entity that they're following, in this case the County, we follow the County roll, is using the exemption.

TRUSTEE NICKLAS: Don't they have to do it?

MR. AVRUTINE: Does the County have to do it?

No, they do not have to do it. They had to pass a local law choosing to do it. But the County was behind getting the State legislation passed so that they could do to.

TRUSTEE NICKLAS: The County did it then?

MR. AVRUTINE: Yes. Well, Laura Curran -everyone should have gotten probably within maybe even
up to a year ago, certainly six months ago, a letter
saying that as a result of the assessment here's your
good news or bad news, and for many people bad news, and
if this thing doesn't happen your taxes is going to go

from \$20,000 to \$30,000 between general and school, for argument sake.

MAYOR DeVITA: In one year.

MR. AVRUTINE: In one year. And that has nothing to do with additional, you know, revenues they're trying to, raising taxes. It has nothing to do with raising taxes. It's just as a result of an assessment change. So you're going to get this massive increase having nothing to do with a raise in taxes.

about this whole thing, is people would be getting the increases, yes it will be increases over five years, but it's just one year's worth of increases. The County, the school district, they all raise their taxes annually on top of it. So going forward on top of the five-year plan to payoff that increase, you're going to get hit with more increase.

MAYOR DEVITA: At the beginning of this session tonight, after all the research we did, you know, I was like, well, we should follow the law, exclude the villages. But I'm not so sure. Just a royal screwing, and people are going to somehow blame us. This is all, to me, the blame goes to Curran and the State legislature. So again I go back to, what's the harm if we apply this, really. Some guy, is he

1	going to wake up and say, oh, the villages shouldn't
2	have done this, I should've gotten my, in village taxes,
3	my \$1,500 decrease in one year instead of over five
4	years?
5	DEPUTY MAYOR NEMSHIN: This will only be for
6	people whose taxes are going down.
7	MAYOR DeVITA: I understand that. But in the
8	village
9	DEPUTY MAYOR NEMSHIN: And it's going to be a
LO	low percentage of the village because most of the people
l1	in the village are knowledgeable enough to
L2	MAYOR DeVITA: Plus, Jeff and Liz, what's our
L3	average tax bill now, village, \$5,000?
L4	THE CLERK: Something like that. I think a
L5	little less.
L6	MAYOR DeVITA: Let's even say 4,000 I'll
L7	say 5,000.
L8	DEPUTY MAYOR NEMSHIN: So at 20 percent you're
L9	\$800.
20	MAYOR DeVITA: So instead of getting that in
21	one year, you're going to get whatever it is, hundred
22	something dollars a year over five years. Is someone
23	going to bring a lawsuit against us for that? Is this
24	something that we should really be worried about?
) E	MD AVBUTTNER Woll I don't think you know

and you've seen, you know, Dan, how this goes, you may get one of these lawyers that wants to represent the whole class to try to, you know, get a name for himself to try to get a nice percentage like the guys that do the Americans with Disability Act lawsuits in shopping centers, and the active environmental law firm. So, there are the predator-type lawyers and law firms out there that look to create issues like this for purposes of, you know, principle.

Now, flip the coin on that and what you're bringing up and saying, you know what, on principle the State is doing the wrong thing here we think, the County is certainly doing the wrong thing here we think, and what I have not heard a logical basis upon which villages should be excluded from utilizing the exemption. So, we reject that, we think that's wrong, we think that's illegal, and we're going to apply. You can take that position. The flip side, of course, to that coin is the fact that the statute is pretty clear.

So, I can't counsel you legally that you have the legal right to do this. If you choose to utilize the TPP exemption structure, it is my legal assessment that that's not authorized.

MAYOR DeVITA: Well, let's put it this way.

The statute, I don't think it's clear because it never

says villages and cities cannot take exemption of the TPP. It's like an exception within an exception, right, you have to be a non-assessing authority relying on the County. And then there's, right, and then there's another phrase, you can take advantage of it if you're a county, a town, a special taxing district. Maybe they had a late night at the legislature and someone forgot to stick in your village. Otherwise, to me, it's a malevolent direct attack on villages. I don't how else you can explain it. How else can you explain leaving it out?

THE CLERK: If we didn't do it because it was so last minute and, you know, I guess the research and understanding was not easy to get, but we did it next year and then thereafter, can you do that?

MAYOR DEVITA: Well, what the harm will be this year, the first year, if you don't do it this year, people will have the massive tax increases in year one.

DEPUTY MAYOR NEMSHIN: First of all, obviously we want to do the right thing. The majority of the people -- this will benefit the majority of the village. A higher percentage of the village will be benefitted. So if you don't do it, you'll hear more from the people who you're hitting all at once. Maybe it's only \$800 or \$1,000, but people are going to be fuming about their

1	bills anyway so they're going to be yelling at
2	everybody. So a high percentage of the village is going
3	to benefit from the phase-in. A low percentage of the
4	village is going to be hurt by the phase-in.
5	THE CLERK: No, I think I can kind of go
6	through the roll and see who's got around that
7	30 percent

TRUSTEE NICKLAS: I agree totally with what

Jeff just said. I just want to say that, as well as the

fact that if I am in the village and I know that I'm on

my school and county, those taxes I have, I want to have

the TPP, and I'm going to be saying to myself, my taxes

are going up this year and I can't do it in the village,

I don't like that.

THE CLERK: But what if yours goes up?

TRUSTEE NICKLAS: I'm saying that. If it goes up I would rather have the TPP.

THE CLERK: But you may go up under the TPP.

DEPUTY MAYOR NEMSHIN: You're either going up or going down. The TPP, all it's doing is phasing in the up or the down.

THE CLERK: Right, but the rate has to go up accordingly.

DEPUTY MAYOR NEMSHIN: But you're looking at the math which is a little more complicated. The end

1	result is, your taxes are either going to go up because
2	of this new assessment or your taxes are going to go
3	down at the end of the day. All the TPP is doing is
4	spreading that increase. So you're either going up or
5	down. By adding the TPP is not going to impact somebody
6	going up or down. It's only going to impact how much
7	they're going up or much they're going down.
8	THE CLERK: Well on that scenario I gave, the
9	guy who obviously didn't change, get any TPP, he's going
10	up quite a bit with TPP because he's picking up the
11	slack.
12	MAYOR DeVITA: No. That doesn't make sense.
13	With the TPP he should be going up less than
14	without the TPP.
15	THE CLERK: No, if you're do you want me to
16	bring the schedule up?
17	MAYOR DeVITA: All right.
18	THE CLERK: This guy, see his TPP is 266,
19	Chen?
20	DEPUTY MAYOR NEMSHIN: 50 Springwood Path.
21	MAYOR DeVITA: Wait. Wait. Wait. What does
22	Exemption Amount mean, that column?
23	THE CLERK: He's getting 266 in assessed value
24	knocked off his 1031. So follow this, he's going to be

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taxed on 765. Okay?

1	MAYOR DeVITA: I'm sorry. I don't follow this
2	at all. Maybe let's just talk about the bottom line on
3	the right and just try to understand.
4	THE CLERK: The guy who is here, he has about
5	a 25 percent exemption against his assessed value.
6	Without TPP he would have been paying 2863. My best
7	guess with TPP, because the rate is going up, when
8	you've got your assessed value going down you got to
9	bring the rate up, he'd be paying 2850. So he'd save a
10	little.
11	DEPUTY MAYOR NEMSHIN: Liz, you're comparing
12	it before the new assessment and on the new assessment?
13	THE CLERK: Correct. As if this TPP never
14	existed, this guy, I've already done the rate, would be
15	paying 2863.
16	MAYOR DeVITA: Wait. What does this mean, 25
17	percent? What were his taxes going up from last year
18	to
19	THE CLERK: Well, I don't have last year to
20	this year. That I don't have. I just have with TPP,
21	without TPP.
22	DEPUTY MAYOR NEMSHIN: So wait. So with TPP
23	he's going up 2,850, correct?
24	THE CLERK: He's going
25	TRUSTEE NICKLAS: He's going down a little.

	J
1	DEPUTY MAYOR NEMSHIN: So with TPP in the
2	first year he's going to pay \$2,850?
3	THE CLERK: Correct.
4	DEPUTY MAYOR NEMSHIN: The first year without
5	TPP he's going to pay \$2,863?
6	THE CLERK: Right. It's minimal.
7	DEPUTY MAYOR NEMSHIN: So he's paying less
8	with TPP.
9	THE CLERK: He's paying a little less,
10	correct.
11	But now go down to Williams. His TPP is zero
12	for whatever reason. I can't even tell you that.
13	That's up to the County.
14	DEPUTY MAYOR NEMSHIN: He's zero why, because
15	there was no change in his assessment?
16	THE CLERK: Yeah, most likely.
17	Without TPP he would pay 3722, the rate I
18	calculated with the roll that's ready to go, no TPP
19	involved. If we applied TPP and we have to bring the
20	rate up to accommodate a much lower assessed value, he's
21	going up to 49.
22	DEPUTY MAYOR NEMSHIN: So, the person who had
23	no assessment change and the person who
24	THE CLERK: Has to pick up the slack.
25	DEPUTY MAYOR NEMSHIN: So the person who has

1	no assessment change and the person who has a reduced
2	assessment change, they are going to pick up the tab for
3	the people who got increases. I see what you're saying.
4	THE CLERK: And the reason, and bringing it
5	down to Passarella, his TPP against he's a higher
6	assessed value, 2124, 404, I come up with only 19
7	percent, he's going up because, he's going up 500 bucks
8	because that's why I said that 30 percent TPP, maybe
9	25 percent is the break even, 30 percent maybe you'll
10	get a decent reduction, 19 percent you're paying more.
11	DEPUTY MAYOR NEMSHIN: I follow the zero and I
12	follow the 25 percent. I don't follow mentally your
13	THE CLERK: Because the rate is higher than
14	his TPP as a proportion.
15	DEPUTY MAYOR NEMSHIN: What rate? The
16	increase?
17	MR. AVRUTINE: Jeff, I think what Liz is
18	saying is that if your assessed value stayed flat, zero,
19	didn't change at all, then you are going to take a hit.
20	DEPUTY MAYOR NEMSHIN: I get that.
21	MR. AVRUTINE: If your assessed value went up
22	anywhere from between zero and 25 percent
23	THE CLERK: Went down.
24	MR. AVRUTINE: Went down. I'm sorry. Then
25	you are going to wind up you are going to pay more

1	under TPP. Once you hit that 25 percent threshold, then
2	you start to get an advantage from the TPP.
3	DEPUTY MAYOR NEMSHIN: I hear what you're
4	saying.
5	MR. AVRUTINE: That's how I think the analysis
6	is bearing out, Liz's analysis. Now she can do a
7	broader review. This was just a spot check essentially.
8	DEPUTY MAYOR NEMSHIN: I understand what
9	you're saying and the math is the math. It just
10	logically confuses me how if you're getting an increase,
11	instead of getting all at once you get it spread out,
12	why, you know, all things being equal, right, you're not
13	comparing year to year
14	THE CLERK: Because the Village has to still
15	raise 2.8 million, and if you're taking away 300,000 in
16	assessed value, the rate is going from 277 per 100 to
17	three something per 100.
18	MAYOR DeVITA: In other words, with the TPP,
19	is the total amount of money that we're raising less
20	with TPP?
21	THE CLERK: No. No. You have to raise the
22	same dollars. Our budget is our budget. But the
23	DEPUTY MAYOR NEMSHIN: It's just apportioned
24	differently.

THE CLERK: It's just, is it the assessed

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1	value that's going up or down, and the rate has to
2	follow accordingly.
3	TRUSTEE NICKLAS: I thought the TPP was a
4	benefit the taxpayers could get to spread it out. What
5	does that have to do with these numbers? What you're
6	telling me now, TPP, therefore, is assigning a different
7	whatever to each house.
8	THE CLERK: It's the same analogy as Jeff
9	made. He did it countywide. Some people are going to
10	pick up the slack.
11	DEPUTY MAYOR NEMSHIN: Maybe the higher
12	assessed people
13	MAYOR DeVITA: Let me just ask. So Chen and
14	Passarella in this chart, they're going to get tax
15	decreases?
16	THE CLERK: No. Chen will get a slit benefit.
17	MAYOR DeVITA: I know.
18	DEPUTY MAYOR NEMSHIN: They
19	MAYOR DeVITA: What's missing here is I don't
20	know what they paid in taxes last year.
21	THE CLERK: I don't either.
22	MAYOR DeVITA: So we don't know if their taxes
23	were supposed to go up or down.
24	DEPUTY MAYOR NEMSHIN: That's right, Dan.
25	THE CLERK: Well by definition, because Chen

is getting TPP, by definition it went up. They're not giving this to anyone who went down.

DEPUTY MAYOR NEMSHIN: They are. The people getting a reduction are going to get a slower reduction, and the people getting an increase are going to get a slower increase. So that equals zero.

Dan is absolutely right. Unless we know that their taxes are going up or going down from the prior year, we can't assess what's really happening to them.

Is that correct?

If this guy, he would be paying 5,900 without it. So Passarella is probably getting a decrease.

MR. AVRUTINE: One second. If you look at the roll that Liz prepared, forget the TPP portion, just the regular roll, regardless of what anybody paid last year the numbers on that roll that Liz did are their taxes this year. So the question is, what are the differences taxpayer for taxpayer with TPP or without. I understand you may want to know anecdotally what they paid last year, but what they paid last year isn't impacted by TPP. TPP impacts what they would pay under the regular roll this year versus the modified TPP roll for this year.

MAYOR DeVITA: See, but then I don't understand the percentages. What does that mean, is

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1	that the percentage increase in taxes?
2	THE CLERK: I was just trying to give a
3	percentage of TPP for each of these properties against
4	this assessed value.
5	MAYOR DeVITA: All right. That's where I'm
6	lost. I don't even know what that means, percentage of
7	assessed value for TPP.
8	THE CLERK: Because I'm trying to see where
9	just on this page, the assessed value on Chen without
10	TPP the taxes would have been against 1031, okay, at a
11	rate of 277. The County says knock off 256 which I'm
12	saying is 25 percent, he's getting a 25 percent benefit
13	off his assessed value. So his net assessed value which
14	is what goes down to 765, the rate has to go up because,
15	you know, village-wide you still need to collect the
16	2.8.
17	DEPUTY MAYOR NEMSHIN: Liz, just go back to
18	the 25 percent. 25 percent is what?
19	THE CLERK: The exemption the County is
20	assigning him is 256 or 266 against 1031.
21	DEPUTY MAYOR NEMSHIN: In other words, that's
22	the phase-in number, it's 25 percent, and then it will
23	phase in.
24	THE CLERK! You know

MR. AVRUTINE: Right. Let me try to explain

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it a little more layman like because Liz is so good at numbers here and she is all ahead of us in terms of this.

749 is the assessed value without any changes. THE CLERK: No, that's land. Go to one next.

MR. AVRUTINE: The 1031. I'm sorry, the 1031. So the exemption under the TPP is in this particular case 266 which reduces the total assessed value to 765 which is shown in that column that says Total Taxable Value, and that is a 25 percent reduction. And because of that 25 percent reduction, the number that will be used to calculate the actual tax when multiplied by the tax rate is 765, and that results in a net decrease of this particular taxpayer of 13 bucks. But when you look at -- and then again you go down a couple of lines to Williams-Hawkes and you see the exemption, the total assessed value of 1340 and the new value of 1340, that's what the zero is, there's been zero change. But because the tax rate has to go up to make up for the reduction in assessed values, this particular taxpayer when you multiply the new tax rate by 1340, he gets a significant jump.

So, the law is intended to benefit a phase-in for those, and it appears from Liz's analysis that once you hit around 25 percent in terms of an assessment

reduction is when the impact is virtually nil. Once it exceeds 25 percent, the benefit starts to kick in for those taxpayers. So, Liz I think was mentioning a 30 percent deviation between the original assessed value and then the new one under TPP would really start to benefit people who would otherwise be getting slammed as a result.

DEPUTY MAYOR NEMSHIN: The exemption is because of the total increase they're getting from the prior year; wouldn't that be correct?

THE CLERK: Correct.

MR. AVRUTINE: Not as a comparison from the prior year, but as a result of the reassessment which took place. It wasn't a tax increase. It was a reassessment that the County put in place to say, you know — they started, if you recall, up until recently when you got your taxes grieved the number that your taxes were calculated based upon was always, for years, a number much lower than what your house would sell for if you actually were trying to sell it or did sell it. Then they went to a different model of issuing assessments based upon comparable sales, and that started to approach more the real value especially of higher-end properties. So that change in assessment, when you go from say, I'll give, from a million dollars

to two million dollars on a house and you multiply that difference times the tax rate, it's going to be significant. So what they said was, people started getting letters in the mail saying based upon the new assessment here was your taxes last year based on this assessment and this is your taxes with the new assessment, have a nice day. So, people freaked out, understandable so. And in a rush to save their political skin, the politicians involved with this came up with the phase-in. So the phase-in was the subject of quite a bit of debate and ultimately got passed.

So the phase-in is intended to reduce the pain of this huge tax increase which resulted from no reason other than a reassessment which is really just a redistribution of the burden. It's really also a function of trying to give people who never could, did or bother to grieve their taxes the benefit of having done so without ever having done so, and penalizing essentially those who did.

MAYOR DEVITA: Let me just ask this. What's missing from this page, Liz, this is a page of everyone either who has their total assessed value gone down or remain the same, we don't have any examples of people who have increased assessed value.

DEPUTY MAYOR NEMSHIN: Let me just add because

you brought this up before and it kind of brought a little bit of clarity to my thinking. For example, if you take Passarella, it's possible and probably my guess is from last year to this year their taxes went down and, therefore, because their taxes went down they're better off without the TPP. If you add the TPP to someone's taxes who went down or potentially stayed the same, it's likely that they're going to be worse off with the TPP then they would be without it. To me that might be the reduction.

So you said before what happened the year before, I think that's a key component into this analysis because you don't know if their assessment or value or whatever went up or did it go down. So if you look at the Passarella number, if his assessment went down, yeah, we already talked about that, you're better off without the TPP if your assessment went down because your reduction is going to come to you slower than if yours went up.

Now back to what Liz says, right, there might be some thresholds where even if your assessment went up a little where you're still going to be getting the burden of those whose assessments --

THE CLERK: You have to, by definition.

DEPUTY MAYOR NEMSHIN: So the balance may not

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be for those who went down are going to pay for those
who went up. It's going to rebalance. So I think the
analysis is like halfway there or whatever part of the
way there. But I think that key point is what are we
comparing to from the year before, how much did they go
up, you know, how much did they go up versus how much
did they go down.
THE CLERK: Yeah. That would be a huge job.

DEPUTY MAYOR NEMSHIN: I'm not asking. just saying I think to do the analysis it's hard to

assess.

MAYOR DeVITA: But we don't have any examples of people's assessment went up.

DEPUTY MAYOR NEMSHIN: Why don't you take the three that we did and let's find out what happened. Let's see if we can find an example of an up, a down and stay the same, a sampling of three again. I would be curious to see what happens.

THE CLERK: I'm sure there are plenty who will benefit because they have bigger properties and so forth. So there'll be a number. But there'll also be a number who get hurt. So it's just, you know --

> Let me ask you this --MAYOR DeVITA:

THE CLERK: -- to find that balance.

MAYOR DeVITA: -- if we did not do TPP, you're

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going to have those who are going to get slammed with the increases and you're going to have those who are benefitted by decreases, right. So it all evens out.

THE CLERK: Or stays the same.

MAYOR DEVITA: So just boiling this down, the question becomes, you know, it's seems no matter what we do people are going to get hurt. People who were getting massive increases, if we don't do TPP, are going to get slammed in one year. And if we do TPP, there's people who got decreases who are going to get hurt.

Is that correct?

THE CLERK: Yeah. I mean, this is such a small sample, but it just so happens it gave a little bit of each scenario. I could do more analysis, but I think it's fair to say some people will be hurt and some people will benefit. It's the same thing in the County. The people who will get hurt are the ones like Jeff said who were never protesting their taxes and stayed the same and they're picking up that slack for the people who do get reductions. So this is sort of the reverse.

MAYOR DeVITA: Thinking about the State legislation, the purpose of it, and the County Law, the purpose of it was to soften the blow of these massive increases.

THE CLERK: Correct.

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MAYOR DEVITA: And I assume they had to know that there were going to be people who were going to be hurt by the TPP. I can't imagine they didn't think that, right?

THE CLERK: I think because the County is so large maybe the impact is not as significant. But with this size village with 700 properties, something like that, and, you know, their assessed value is fairly high, you could go up several hundred, you know, if you're in that group that does get hurt.

DEPUTY MAYOR NEMSHIN: I think -MAYOR DeVITA: Wait. One at a time.

THE CLERK: I was saying that with only 700 properties I think the impact is much more -- felt much more one way or the other. Whereas in the county it's, you know, these properties that got hit, spreading it out you don't -- I guess the individual taxpayers elsewhere won't feel it quite as much unlike the village of 700 properties.

DEPUTY MAYOR NEMSHIN: I think that if someone's is going down they are like, Oh, my taxes are going down that's good, and someone whose is going up they're going to be angry that they're going up whether it be a little or a lot.

THE CLERK: And don't forget the rate is going

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	Proceedings
1	up too. So it's, you know
2	DEPUTY MAYOR NEMSHIN: I think the ones who
3	are going down are going to get less of, which is in the
4	TPP, if they're going down a little at a time as opposed
5	to all at once, most people aren't knowledgeable enough
6	to get their hands around it other than what Howard
7	said, if some attorney comes out.
8	MAYOR DeVITA: Rich, you had something?
9	TRUSTEE NICKLAS: I'm trying to do them one at
LO	a time.
L1	Liz, what does the exemption amount for 266
L2	for Chen have to do with the TPP?
L3	THE CLERK: I'm sorry. What is the exemption
L4	amount? It's based on whatever increase went into
L5	effect for their, you know, property for the
L6	revaluation.
L7	TRUSTEE NICKLAS: What does the TPP have to do
L8	with that? It seems to me as I'm understanding it that
L9	266 is a result of all the reassessments and that's
20	what's going to happen, right?
21	THE CLERK: The 266 is based on their increase
22	specifically.
23	TRUSTEE NICKLAS: Nothing to do with the TPP?
24	THE CLERK: It is the TDD That 266 is I'm

going to say, a fifth. I'm going to guess they're

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1	straightlining it. I have no idea. Maybe they're doing
2	it differently. But assuming it's a straightline five
3	years, they'll increase it by another 266 next year.
4	They'll
5	MAYOR DeVITA: Wait. That's a decrease,
6	though.
7	THE CLERK: Right. So if the full increase is
8	spread over five years, then by year two, you know, that
9	increase their assessed value will go up by 266, I'm

guessing. I don't know how they're doing it.

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TRUSTEE NICKLAS: But what I'm getting at is that, regardless of what we do tonight, whether we do the TPP or what, that 266 is going to stay there?

> This is the County roll. Yes. THE CLERK:

TRUSTEE NICKLAS: So why aren't we, based on this list here and the exemptions, they're up and down the list, you're going to have to figure out the taxes for each one of us, then apply the TPP --

THE CLERK: Right. I'm going to have to take that exemption for everybody in the village and put it on the roll on our system, and a rate will kick out basically, a new rate.

So as I'm looking at it, TRUSTEE NICKLAS: that means to say if I don't have the TPP it is what it is and that's what I'm paying. If I have the TPP, I can

1 take advantage of it. 2 THE CLERK: Correct. 3 TRUSTEE NICKLAS: So what's the change? THE CLERK: This is a new roll that the County 4 5 said if you want to use it feel free, basically. MR. AVRUTINE: Rich, the first roll that was 6 prepared doesn't have that 266 line on it. So when you 7 look at the column that says Full Market Value and then 8 Total Assessed Value which is one percent of the Full 9 Market Value, that's the assessment. Just so if you 10 11 apply -- let me finish --12 TRUSTEE NICKLAS: Howard, you're getting too 13 complicated. I'm Just referring to the simple. This is the list, the roll with the TPP. There's another roll 14 if we don't do the TPP? 15 16 THE CLERK: Yes. 17 TRUSTEE NICKLAS: So there's two rolls? THE CLERK: Two rolls. 18 TRUSTEE NICKLAS: I don't care about all this 19 other stuff over here. 20 21 DEPUTY MAYOR NEMSHIN: We're trying to figure 22 out who's going to benefit and who's going to get hurt. 23 You have to pick a side. I think we'll have more -- if 24 someone's taxes are going down, they're going to be

happy. They're not going to say, well how come they

didn't go down more. And if someone's taxes are going up a lot or a little, they're going to scream how come my taxes are going up a lot or going up at all. So I still at the end of the day, other than doing the roll both ways and counting how many people benefit and how many people get hurt, which I think is a difficult process, I would say do the TPP unless Howard says there's some legal reason why we shouldn't do, can't do it, may not be able to do it.

MAYOR DeVITA: I still go back, you know -
Kevin, I haven't heard from you. Do you have
an opinion on this? And then we'll hear from Marty
because he's muted.

TRUSTEE JUSKO: I'm not sure how all of these numbers exactly are working. My understanding is there's going to be some winners, some losers, some people going up, some people going down. We originally voted to just slow the movement up as the County has done, and therefore the people that are decreasing decrease slowly. But if Howard's reading of the law says we can't do that, I'm not sure how we override that.

MAYOR DeVITA: Marty. Marty, you've got to speak louder and closer. Marty, call my cell and I will put you on speaker. We can't make out anything you say.

1	Go ahead.
2	TRUSTEE NOVICK: The residents of Nassau
3	County
4	MAYOR DeVITA: Hold on.
5	TRUSTEE NOVICK: I said, the people of Nassau
6	County know they got an increase in their assessment,
7	and
8	MAYOR DeVITA: Marty, there's a lot of
9	interference on your phone.
10	Marty basically says he's voting for TPP.
11	So much for a five-minute meeting.
12	TRUSTEE NICKLAS: How the County can say you
13	can spread it out but in so doing the TPP is going to
14	make some people spreading it out and pay more, I mean
15	it's why can't they just keep it, the taxes as they
16	are, and give the option to spread it out? Why are they
17	complicating it with this new assessment or exemption,
18	whatever you want to call it?
19	DEPUTY MAYOR NEMSHIN: You can't. It's either
20	got to be everybody in or everybody out.
21	TRUSTEE NICKLAS: I guess you're not getting
22	my point either, Jeff.
23	MR. AVRUTINE: I think, Rich, I think what
24	happened here was, after a significant number of
25	property owners protested about what they considered to

be very, very significant increases, the County lobbied the State to pass a law that would allow the phase-in, and that's what happened here.

The real question is, to me anyway, why in a county where you have many, many villages would, and I don't know whether this was something that the County cooked up or whether it was something that the State cooked up, why would you exclude the villages who are relying upon the County roll, the non-assessing units, why would you not have them follow the same exemption structure in terms of this TPP that the County follows. From a logical standpoint no one who I've spoken to about this has been able to articulate a reason for that, but that is what the law appears to say. And I can't give you any more guidance or insight into why that is the case.

THE CLERK: Mayor, why did Mayor Conway choose voting not to, what was his reasoning?

MAYOR DEVITA: I think it was basically the same reasons we've been talking about. And NYCOM, they're always all over the State legislation, proposed legislation, how this one fell through the cracks with them I'll never know.

MR. AVRUTINE: Well I'll tell you, it really only applies in Nassau and it only applies with respect

TRUSTEE NICKLAS: Is there a time limit we have on this?

MAYOR DeVITA: When the taxes have to go out.

THE CLERK: I'm at the, like, drop-dead time.

TRUSTEE NICKLAS: Very honestly, I have no idea how to make an intelligent vote here unless I knew how it's affecting the residents.

THE CLERK: I think it's, you know, some up, some down. It's hard to tell.

MAYOR DeVITA: Either way, there's going to be some up, some down.

TRUSTEE NICKLAS: But the question is, looking at this, this TPP, if you're going to use this as an

example, some people can get really hit hard with the TPP.

THE CLERK: It's like that 25 to 30 percent TPP new assessed value might be the threshold.

TRUSTEE NICKLAS: So without the TPP, we're all going to go up but some of them aren't maybe going to get whacked as hard is kind of what I'm looking at in some cases.

DEPUTY MAYOR NEMSHIN: Not everyone. I think most of it'll go up and with the TPP they're going to go up slower which is a good thing, and some are going to go down. I bet you if you looked up that Passarella, I bet you they're getting a tax reduction, I would guess, and that's why they're worse off with the TPP than they were without it.

MAYOR DeVITA: That's where I don't understand it, Jeff, without the TPP the taxes are lower than with the TPP. And if there was no TPP, if they're getting a tax increase, wouldn't that number be higher than the number with the TPP because you're going to phase in the increase slower?

THE CLERK: But again, the rates got to pick up because our assessed value went down even though within the village it's up, down, same, but overall the TPP is reducing the assessed value by about 30 percent.

1	So there are residents in that break even who will, you
2	know, over that will benefit, but it's just going to
3	take more analysis.
4	MAYOR DeVITA: Let me ask you this
5	DEPUTY MAYOR NEMSHIN: What is their address,
6	what is Passarella's address on that sheet?
7	TRUSTEE NICKLAS: 47 Springwood.
8	DEPUTY MAYOR NEMSHIN: Thank you. Go ahead.
9	MAYOR DeVITA: So without the TPP, what's the
10	assessed value?
11	THE CLERK: Like 750 something.
12	MAYOR DeVITA: And with the assessed value?
13	THE CLERK: A million and change.
14	MAYOR DeVITA: I'm sorry. With the TPP?
15	THE CLERK: With the TPP it's like 750
16	something. I don't remember.
17	MAYOR DeVITA: So, in the sevens. And
18	without
19	THE CLERK: Pre TPP, we'd be basing our taxes
20	on a million fifty something.
21	MAYOR DeVITA: So the total assessed value is
22	higher. Would that, therefore, make the tax rate lower
23	then?
24	THE CLERK: Correct.
25	MAYOR DeVITA: Okay.
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So does that mean overall people's taxes would increase less because the total assessed value was greater but the rate would be lower, or is that leaving out --

THE CLERK: Well, the assessed value being higher gives you, you know, a rate that was going to raise 2.8. When you reduce that assessed value by 300,000 and change, you have to bring the rate up to raise that 2.8. And, you know, based on who's got, you know, a decent TPP reduction seems to be where the benefit is going to be. People who got no TPP like Hawkes, or a small TPP, are going to pay more.

MAYOR DeVITA: So, I'm just trying to, you know, I'm thinking of these big numbers. But the big, big numbers as we discussed are the school, the general tax, that kind of thing. So if we're talking just village tax, let's say someone under Laura Curran's new assessment their assessed value is increased by 30 percent. So let's just, without TPP and assuming the same assessed value, their village taxes in year one without TPP would go up 30 percent, right? Okay. So on a tax bill of \$4,000, you're looking at a \$1,200 one-year increase, right?

THE CLERK: Okay.

MAYOR DeVITA: I mean, so far is that right?

THE CLERK: Yeah.

MAYOR DeVITA: We're talking in general terms. So under the TPP we may be creating even higher tax increases for some people; is that right?

THE CLERK: Correct.

MAYOR DeVITA: So, I don't know. Maybe that's not fair either. Especially if it's questionable whether we have the authority to use it. Maybe if we just go without the TPP. Look, I'll just send a letter to people as I do every year about the taxes, with some of your help in reviewing this, explaining that the state law do not allow us to authorize use of TPP and some of you will be seeing very large increases in year one in percentage terms with respect to village taxes that you may not see with respect to your school or general taxes.

DEPUTY MAYOR NEMSHIN: For what it's worth, interesting, so Passarella's general tax in 2018 was \$9,200, in 2019 it went down to \$7,700, and in 2020 it went down to \$7,600. So their taxes are going down.

What tax roll is on that sheet, what year?

THE CLERK: 2021.

DEPUTY MAYOR NEMSHIN: Does it say what the taxes are on there?

THE CLERK: Not the taxes. The assessed value

is 1031.

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DEPUTY MAYOR NEMSHIN: It just gives the assessed value. It doesn't give the general taxes.

The school taxes from 2018 was \$39,000. In '19 it was \$35,000. In '20 it was \$36,000. So it jumped up. That's probably warranted by the school raising the taxes. So I believe they probably got a tax reduction which is why they're worse off with the TPP. That's just my guess.

MR. AVRUTINE: Well, that's what we were saying before. That's who the TPP is intended to penalize -- not the TPP. That's what the reassessment was intended to penalize, the people who got reductions.

DEPUTY MAYOR NEMSHIN: If their taxes went down and they'd be worse off with the TPP, that would make sense because if their taxes are going down they're just not getting that much of a reduction. You're only comparing what they're paying with the TPP and what they're paying without the TPP. But you're not comparing those two numbers compared to the year before which I would guess that both those numbers, with TPP and without TPP, are probably lower. It's just a hunch.

MAYOR DeVITA: Look, so --

DEPUTY MAYOR NEMSHIN: So they're getting a reduction, the reduction is just not as much.

MAYOR DEVITA: Just to kind of get back to what we have to do. Now, I'm just kind of swinging back to where personally I was at the beginning. And if we don't have the authority to do this, we tell the people, we point to the State and this is what they did and your tax increase is -- I mean, you'll get a 5.7 percent increase in the tax levy, but a large increase is due to the fact that the State would not authorize the use of TPP by villages. And, you know, it's a bite the bullet. When they start boiling the tar, just give me a call.

I mean, look, obviously the big parts of the tax bill -- people look at every part of the tax bill, I guess, but I don't know what else to say. This is a hard, confusing issue. Legally, we don't like to go against the grain normally, and it just seems like this is what we have to do. It's not our fault. Okay. I mean, a 5.7 percent increase is on us. But if someone is facing a 30 percent village tax increase, that's not on us. I just have to make that very clear to people.

TRUSTEE NICKLAS: My feeling, Dan, is I'm against the TPP because I think most everyone in our village probably has got a good chance of taxes going up. And with that being said, looking at some of these numbers it may even make it a dramatic increase, which I'm against. And therefore, since I can't see a full

1	analysis of the village, I can't vote for the TPP.
2	MAYOR DeVITA: Kevin, your feeling is to not
3	do TPP, right?
4	TRUSTEE JUSKO: If that's what the State says.
5	Within our village there are going to be winners and
6	losers. So, it's only within ourselves that we're
7	talking about. And if the State says that we can't
8	benefit the people that are increasing, slow that down,
9	by definition then you're helping the other folks. But
10	that's what the State said. So I don't see how we can
11	go against that. And we're all in this call probably
12	going to be it's going to be to our detriment within
13	the village.
14	MAYOR DeVITA: Jeff?
15	DEPUTY MAYOR NEMSHIN: Outside of whether we
16	can legally do it or not, that's not my assessment to
17	make. As far as do I think we do it, I think more
18	people I still believe more people are going to
19	benefit from it than not benefit from it, so I would
20	vote for it.
21	MAYOR DeVITA: Marty, are you there?
22	You do want TPP?
23	TRUSTEE NOVICK: Yes. Most of the village is

MAYOR DeVITA: Hold on, Marty.

going to --

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	1 i decearings
1	I think what he's saying is most of the people
2	in the village would benefit from TPP.
3	Is that what you're saying, Marty?
4	TRUSTEE NOVICK: Yes.
5	MAYOR DeVITA: We have this legal hurdle, too,
6	Marty, that's a problem in my eyes.
7	TRUSTEE NICKLAS: How can we make the
8	statement most people are going to benefit if we haven't
9	seen good analysis?
10	TRUSTEE JUSKO: It's a zero-sum game.
11	MAYOR DeVITA: Meaning?
12	TRUSTEE JUSKO: Some people are going to go up
13	and some people are going to go down.
14	TRUSTEE NICKLAS: Under either scenario.
15	TRUSTEE JUSKO: Right. So all the State is
16	saying is that you're not allowed to slow it or spread
17	it out.
18	TRUSTEE NICKLAS: That doesn't get us to
19	whether you do the TPP or not.
20	MAYOR DeVITA: Kevin is saying the State says
21	you villages can't use this.
22	TRUSTEE JUSKO: Right.
23	MAYOR DeVITA: So how do we even then go ahead
24	and try to use it.
25	TRUSTEE NICKLAS: I thought we interpreted

1	that we did have the wiggle room if we wanted. Well,
2	I'm against it anyway, so
3	MAYOR DeVITA: Howard, in your legal opinion,
4	we're obviously
5	MR. AVRUTINE: I read the section. You read
6	it. I've read it a thousand times. I do not believe
7	the way it's written because the village is not an
8	assessing unit and because it is not a special district
9	either and because it says that other taxing only
10	certain taxing entities that aren't assessing units that
11	rely upon an assessing unit for their roll can use it,
12	and a village is not one of them. It left them out. It
13	does not say villages cannot use this. It says the
14	following can use it, and villages aren't listed in that
15	group there.
16	MAYOR DeVITA: Villages who are not
17	MR. AVRUTINE: It's the sentence that talks
18	about entities that rely upon some other unit's
19	assessing roll, which is what we do. If we were an
20	assessing unit, we would have the absolute right to use
21	it.
22	TRUSTEE NICKLAS: That sentence in there, Dan,
23	is your out.
24	MAYOR DeVITA: What is?

TRUSTEE NICKLAS: That statement basically

1	gives you the out of why we don't do it.
2	MAYOR DeVITA: Absolutely.
3	DEPUTY MAYOR NEMSHIN: I'm for it, but if
4	there's a legal question whether we can or can't do it,
5	the only option is not to do it.
6	MAYOR DeVITA: Well, it doesn't sound like
7	it's a legal question. It sounds like it's pretty
8	straight forward. And again, whether the legislature
9	intended or not to leave us out, the fact is they left
10	us out. So I guess I'll hang my hat on that.
11	TRUSTEE NICKLAS: How do we do this, a motion?
12	TRUSTEE JUSKO: We have to rescind what we did
13	last?
14	MR. AVRUTINE: Correct.
15	A motion to rescind the Board's prior
16	resolution directing the Village Clerk to utilize the
17	assessment roll with the TPP exemption and instead using
18	the original County roll.
19	MAYOR DeVITA: A motion by Trustee Nicklas.
20	Seconded by Trustee Jusko. And then we just poll the
21	rest. We have to for Ron.
22	So Trustee Nemshin?
23	DEPUTY MAYOR NEMSHIN: Aye.
24	MAYOR DeVITA: Trustee Nicklas?
25	TRUSTEE NICKLAS: I made the motion.

MAYOR DeVITA: I'm sorry.

Trustee Novick?

TRUSTEE NOVICK: Aye.

MAYOR DeVITA: So right now, for this five, it's a unanimous vote.

Two quick matters before, Ron, we let you go.

One is what I mentioned before, but I'll send around an
e-mail to schedule a special meeting maybe for next week
to authorize the special-use permit for Crown Castle.

And before that meeting, I want to get a letter out
which I'll circulate to the Board about Crown Castle's
settlement.

The next thing is, you've probably been reading, the Governor authorized the reopening of beaches. And I don't know where Huntington is on this. We do know the City is keeping their beaches closed. I do know that all the levels of government in Nassau County are scared to death for this weekend about what's going to happen. They're all moving this week quickly to pass their own laws to only allow their residents, whether it's a Town of Hempstead resident, Oyster Bay resident, Nassau County resident, to utilize their own beaches. So the point being, we're expecting, as we have, a massive influx of nonresidents.

So I got a call from Ted, our sergeant, and

met with him. He was very, very concerned based even on the numbers that we've had so far -- and they continue to ticket people -- of things we have to do. So, the Governor has said that, number one, he's mandating -- technically, our beach is closed. Swimming is closed because we don't have lifeguards. But we know that won't stop people from coming down to sit on the beach, take advantage of the beach, whatever. So, the Governor is mandating no more than 50 percent capacity, it says, by ensuring controlled entrances, exits, limited parking.

So the question is, what's the capacity of our beach? Well, who knows. But, I was trying to think of using as a full capacity the Fourth of July where we have, you know, really a lot of people come down, a lot of cars, et cetera. So 50 percent of that, my thought was that we have to limit parking to the two lots, the main lot and the auxiliary lot, and a number of cars being allowed on the Laurel Hollow Road portion, a certain number, I don't know, in my head I'm floating around 20 cars or something. I'm going to have Nick put up like they do on the Fourth of July limited parking on one side only. That kind of thing.

The other thing is that Teddy, he has asked me if he could have someone work overtime to handle this

night. I thought about it overnight and I told him yes. He's going to have someone there over the weekend monitoring everything. And he knows all about moving out nonresidents. And I'm going to send an e-mail tomorrow and remind residents. It's a catch-22. I'm telling people, get stickers, get stickers, and now I'm going to tell them you may not even be able to enjoy the beach. It's really going to be kind of a first-come, first-served.

Other things the Governor has prohibited:

Sports, you know, like football and volleyball.

No picnicking areas. So the guys have not moved the picnic tables down to the, you know, to the grass area. I'm keeping the bathrooms closed because there's no way to disinfect those bathrooms every time someone uses it. Number one, it's not our highway guys job. They're not bathroom cleaners. They do the bathroom cleaning, but in a situation like this and the situation that we're in, I do not want to open those bathrooms. And maybe it will make people stay shorter. I don't know.

And people have to continue with social distancing and you use masks if they won't.

Now, also, you know, I'm leaving all this in

terms of enforcing up to the police, but I don't think they intend to and I certainly am not going to tell them to, you know, I don't know, pull people off. I mean, de Blasio is going to pull people out of the water if they're swimming. I gotta see that. First of all, I don't know who would want to go swimming when the water is still 55 degrees. But, you never know.

And one of the things the Governor has is ensuring staff levels are adequate to achieve these measures and enforce crowd control. So that's the reason for having the extra officer who'll be stationed there.

So that's the kinds of the things that we have to do. And I'll send an e-mail tomorrow to the residents notifying them. I don't know, I'm praying for rain. Unfortunately, the weather looks good for the weekend. So, we're going to have to leave a lot of this stuff to the police how to enforce these things.

Really the main thing is enforcing the parking. So given that we now have boaters also, I don't think it's enough to limit it just to the two lots because really when there are cars filled the two lots, the beach really isn't that crowded. And I think allowing more to park on the lower part of Laurel Hollow Road there would be fair.

I don't know if you guys have any other suggestions or comments. It's not an easy thing. I thought all night about this, do I even want to tell people, you know, telling them to get stickers and now I have to tell them there's going to be limited parking.

Jeff.

DEPUTY MAYOR NEMSHIN: I got a couple of thoughts about the beaches semi-related to what you're talking about.

I was down there on, I don't know, one day over the weekend, a really nice day, and it was packed. The cops were there writing tickets. They gave out six tickets while I was there. I think the upper lot was closed. I think we're going to get more and more residents using the beaches because of there's nowhere else to go. So I think it would be nice if we get that upper lot opened.

MAYOR DEVITA: It is.

DEPUTY MAYOR NEMSHIN: And in SwiftReach, maybe if we can ask the residents to park, space their cars a little more courteous, whatever the word is, because sometimes, you're used to plenty of parking down there, so people kind of just park and you wind up with too much spacing and all of sudden there's not a lot of parking there. We generally don't want to draw lines,

Proceedings but if we ask people to be courteous, to park in an efficient manner, I think that would be helpful. The other thing is, perhaps we can put up a I know we have a sign that says Resident Permit Parking Only. What if we put up a sign as you enter both lots that say what the ticket is, a \$250 fine. don't have to keep that up forever, but maybe for the summer and for now with people looking for places to go, maybe it might discourage them a little bit more if they say, whoa, a \$250 fine. MAYOR DEVITA: It's \$150.

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DEPUTY MAYOR NEMSHIN: Whatever it is.

TRUSTEE NICKLAS: That's a good idea.

MAYOR DeVITA: I can have Liz just print up something and have the guys kind of tape them up.

DEPUTY MAYOR NEMSHIN: We put it at maybe the entrance to both lots and maybe even on the other signs, maybe cardboard signs.

TRUSTEE NICKLAS: Dan, are the stickers going to be mandated? Are the cops going to ticket the non-sticker cars?

MAYOR DeVITA: Yes. It's very clear they've been doing that. I think for their own sense they're going to want to do that. They don't want to have residents saying, hey, their car doesn't have a sticker

and I do.

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TRUSTEE NICKLAS: The weakness in that, because I've seen it, I'm sure you've seen it, we've all seen it, is that the cops feel bad for the people who say, you know what, I live here and show them the license, but I couldn't get the sticker.

MAYOR DeVITA: Liz, you can attest to this, the Village Hall has been pretty inundated the last couple of weeks with people trying to get stickers and getting stickers. I mean, Liz and Nancy have been working hard. They get people coming up to the door and not just online. So think people got the message. I'll put the reminder in there because we still have another two days to get it, Wednesday and Thursday, and we go from there.

You know, the bottom line is, when they get to court, if that's the case, they can tell the judge that I'm a resident, I'm a nurse, I haven't been able to get down there. There's all kinds of things. But these nonresidents come in, you know, oh, this is a nice spot, let's just park here, they're the problem ones.

Anybody else? Okay. All right. Thank you, all.

MR. AVRUTINE: Dan, do you want to put also, the next meeting, do you want to add to that agenda and

have Joe Macy potentially for American Paving or do you want to wait on that?

MAYOR DeVITA: I don't know, honestly, Howard.

Is there anything new to talk about?

MR. AVRUTINE: Just to give --

MAYOR DeVITA: To give us an update?

MR. AVRUTINE: And direction to him on the final position to take.

MAYOR DeVITA: Just put an executive session for litigation on the agenda, Liz, when we do set the date.

TRUSTEE NICKLAS: Dan, one quick one, if you're going to do a SwiftReach. I had a neighbor say that she was driving the car and some people -- now we're supposed to be courteous to the walkers which we should be, and the walkers should be courteous and considerate to the cars -- they're taking up half the road, and on a curve she kind of followed them, did a light beep -- which, you know, we're walking all the time so that's fine because sometimes the cars are so quiet I don't hear them -- but then the woman in that line had the audacity to tell her, drive around us.

MAYOR DeVITA: I will say this, and I don't know if this is the case, but since we added I call them the river rocks, I don't know if that, and you tell me,

Proceedings Rich, you're a walker, does that inhibit people from getting off the street? TRUSTEE NICKLAS: No, just step off. car comes, you're just narrow. We did it this weekend. I had about five of the family here and spacing, a car comes, you just kind of go single file; MAYOR DeVITA: I'll put courtesy runs both ways. Thank you, everyone. ********** CERTIFIED THAT THE FOREGOING IS A TRUE AND ACCURATE TRANSCRIPT OF THE ORIGINAL STENOGRAPHIC MINUTES IN THIS CASE. Ronald Koenia Senior Court Reporter