

**NASSAU-SUFFOLK  
SCHOOL BOARDS ASSOCIATION**

**TESTIMONY  
MARY JO O'HAGAN, VICE PRESIDENT  
NASSAU-SUFFOLK SCHOOL BOARDS ASSOCIATION**

**NASSAU COUNTY LEGISLATURE**

**OCTOBER 4, 2010**

**Nassau County Legislature  
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**NASSAU COUNTY TAX CERTIORARI  
TESTIMONY**

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**MARY JO O'HAGAN  
VICE PRESIDENT  
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**Presiding Officer Schmitt and Members of the Nassau County Legislature:**

**I, Mary Jo O'Hagan, am here today representing the Nassau-Suffolk School Boards Association.**

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**In one of his many pronouncements on political courage and accountability, Theodore Roosevelt, said "Power invariably means both responsibility and danger". Within this Chamber that honors his memory, the Nassau County Legislature is now about to be tested as to whether it will confront danger by shielding itself through political power or by assuming full responsibility for its obligations and honoring its commitments.**

**The County Executive has called upon the Legislature to unilaterally, without the approval of the State of New York and/or the consent of the County's school districts, relieve the County of its pledge, guarantee and lawful obligation to hold its school districts harmless for back payments of multi-year tax certiorari settlements, thereby shifting the costs of such payments onto local school property taxes and local school property taxpayers.**

**Any assertion that abandonment of the County's pledge, guarantee and obligation contained in language in the proposed Fiscal Year 2011 Budget means "no property tax increase' is false and misleading. It results in no real cost avoidance, but merely shifts the County's lawful responsibility on to the schools within the County of Nassau.**

**In 1938, at the County's specific request and behest, New York State granted it county-wide property assessment jurisdiction. Aside from upstate Tompkins County, Nassau is the only county-wide assessing unit in New York State. With over 415,000 parcels, it is second in size only to the City of New York.**

**In its original consideration of the County's petition for assessment jurisdiction the State Legislature expressed concerns that the enormity of the assessment load would result in erroneous assessments and subsequent challenges. Aware that school districts are highly dependent on a secure property tax base and that school budgets would be vulnerable as a result of inaccurate tax rolls, it decreed that the County, with its broader range of revenues, should be held responsible for costs and penalties resulting from its errors in assessment.**

**In order to secure control of a county-wide system and the benefits thereof, the County pledged and guaranteed to protect its school districts from any negative consequences resulting from the assessment procedures utilized by the County.**

**For decades, the County's schools and taxpayers have suffered from the inequities caused by the adherence of the County to an irrefutably and admittedly flawed assessment process.**

**Legal challenges to commercial assessments have been, either negligently or willfully, permitted to languish in the courts for years and years, accruing interest at exorbitant rates prior to their eventual settlement by the County.**

**In 2002, in order to facilitate an assessment roll relatively free from errors and potential challenges, the New York State Legislature granted the Nassau County Assessment Review Commission one full year for review prior to the establishment of its final assessment roll. Had the County utilized this extension to achieve timely settlements of assessment challenges, the issue of responsibility for back payments would be moot.**

**It is the County that is responsible for its own property assessments, including, but not limited to any flaws, errors or delays therein. School districts have no role whatsoever in either making such assessments or in responding to challenges to such assessments.**

**Within the past year, the Supreme Court of New York, Nassau County, has denied the County's attempt to shift responsibility for multi-year back payments for tax certiorari costs from the County to local school districts.**

**More recently, the Supreme Court of the State of New York, Appellate Division, Second Judicial Department, has denied the County's attempt to implicate school districts in its move to shift to villages, towns and special districts the funding of tax certiorari judgments.**

**On behalf of the Nassau-Suffolk School Boards Association, its member boards and local school property taxpayers, I call upon the Nassau County Legislature to reject any attempt to renege on the County's pledge, thereby shifting the County's responsibility for funding multi-year tax certiorari settlements of its assessment errors onto the local school district tax levy.**