NASSAU-SUFFOLK SCHOOL BOARDS ASSOCIATION

TESTIMONY

LORRAINE DELLER, EXECUTIVE DIRECTOR
NASSAU-SUFFOLK SCHOOL BOARDS ASSOCIATION

NASSAU COUNTY LEGISLATURE

OCTOBER 18, 2010

IN THE MATTER OF
ITEM # 591-10 (CE)
Proposal for Elimination of the County Guarantee
for Costs of Errors in its Assessment Procedures

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Chairman Schmitt and Members of the Nassau County Legislature:

Faced with the enormity of the County's self-created indebtedness, County Executive Mangano seeks to off-load the County's obligations onto Nassau's school districts and thereby claim for himself a "no property tax increase" budget.

Any assertion that abandonment of the County's legal and financial responsibility for the flaws, errors and delays in its property assessment practices will result in "no property tax increase" is false and misleading. There is no cost avoidance, but merely a shift of County's lawful responsibility onto the schools within the County of Nassau, a maneuver specifically denied the County in the legislation enabling it to seize control of assessments county-wide. Nassau County's legal and financial responsibility for assessment errors over which it has total and complete control has been affirmed in two recent and separate court decisions.

Contrary to any assertions from the County Executive, at no time has Nassau County covered school districts' payments for assessment challenges settled within the time frame allotted for adjustments. That time frame of 15 months includes an extension of 12 additional months granted to the County in 2002 with the expectation that it would result in an assessment roll less vulnerable to challenges.

Had the County utilized this extension to achieve timely settlements, the issue of responsibility for tax certiorari back payments would be moot. Instead, legal challenges to assessments have been permitted to languish for years and years, accruing interest at exorbitant rates prior to the eventual settlement by the County. It is the payment for this multi-year accumulation of unsettled challenges from which the County wishes to walk away.

Under the New York State legislation that granted Nassau County sole responsibility for its county-wide assessment jurisdiction, school districts are permitted no role whatsoever in the assessment process. While Mr. Mangano plans to retain for the County its lucrative assessment jurisdiction, he would shift to the schools the fiduciary responsibility to defend against any and all assessment challenges. This abandonment of accountability would obligate each of Nassau's school districts to employ representation to appear in all levels of the assessment process. Schools' legal costs will assuredly soar, thereby shifting yet another County responsibility on to the local school property tax.

You have heard repeatedly from Deputy County Executive Patrick Foye that you must go along with County Executive Mangano's scheme because the County is broke. If the County is indeed in a sinking lifeboat, its panicked reaction should not be to first jettison Nassau's schools.

Have you listed to your school communities? Have you responded to the Resolutions sent on to you from the boards of education upon which you would unload your fiscal obligations?

Speaking for the school board officials who were allowed into this room as well as those who were barred at the door, the message is plain -

DON'T PASS THE BUCK - - - DON'T ROB THE SCHOOL HOUSE TO FIX YOUR HOUSE!