



NASSAU COUNTY COMPTROLLER
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**Nassau County Comptroller's Office Releases Results of the Review
of the 2020/21 Reassessment of Properties**

MINEOLA, NY – The Nassau County Comptroller's office has completed a review of the 2020/2021 Reassessment of the County's approximately 386,000 residential and 37,000 commercial properties, conducted in 2018. The results of the Reassessment were published as tentative assessed values in January 2019 and have served as the basis of the 2020/21 and subsequent assessment rolls.

The Comptroller's Review of the 2020/21 Reassessment looks back to 2015, when the administration of then-County Executive Ed Mangano hired two expert valuation firms, Standard Valuation Services (SVS) and Michael Haberman Associates, Inc. (MHA) to perform a "Systematic Review and Analysis of Nassau County Assessment." The scope of their work included analysis of the Nassau County Department of Assessment's property information, assessment processes and the ability of its software system, ADAPT, to produce valuations.

County auditors reviewed reports of the firms' analysis in late 2017 and early 2018, both of which indicated significant weaknesses in the property information and characteristic data maintained by the Department of Assessment, through the decision by then-County Executive Laura Curran to move forward with a reassessment of all properties for the publication of the 2020/21 tentative assessment roll on January 2, 2019, and to the results of that reassessment and the impact of the subsequent phase-in plan.

Key findings of the Reassessment Review include:

- Prior to performing the 2020/21 Reassessment, the Department of Assessment (DofA) did not fix property information and data weaknesses previously reported to them by expert consultants.
- Twice during the Reassessment process, the Curran administration made unexplained valuation changes to the tentative roll – the first after Tax Impact Notices were released to property owners in 2018 but before the tentative roll was published, and again hours after the tentative assessed roll was published on the County's website.

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- The failure to keep property values current prior to the 2020/21 Reassessment led to a sudden jump in fair market values after the reassessment.
- The Reassessment Phase-In Act of 2020:
 - Delayed the full capture of the 2020/21 Reassessment for five years, until 2024/25;
 - Resulted in multiple properties, including high value homes, paying little to no property taxes beginning in 2020/21, inequitably transferring these tax responsibilities to others; and
 - Resulted in inequitable taxes as it caused properties with identical 2020/21 Final Assessed Values to have differing tax responsibilities for the next four years.
- The New York State 6/20 Rule capping assessed value increases for Special Assessing Units limited the capture of the appreciation of the 2020/21 Reassessment.

“Taxpayers in Nassau County have the right to expect fair and equitable property valuations, conducted with transparency,” said Nassau County Comptroller Elaine Phillips. “Restoring trust in government is among my highest priorities, and integrity and fairness in assessed values are among our residents’ top concerns. This review of the 2020/21 Reassessment – which has implications through 2025 and beyond – sheds light on a deeply flawed process and makes recommendations for the improvement of the County’s property assessment process going forward.”

The report concludes with the Comptroller’s recommendations, which are that the Department of Assessment should:

- Consistently review and update the data it maintains concerning properties, utilizing updated sales data and technology, and improve training to ensure accuracy and timeliness in data collection;
- Plan for and allocate sufficient time and resources necessary to perform quality control review of property valuations prior to publishing future rolls;
- Maintain a clear audit trail, including detailed records to support decisions and processes used to determine and/or change property valuations;
- Implement an assessment modeling system capable of performing Class One valuations in-house; and
- Develop a plan to keep assessment rolls current and maintain accurate physical descriptions of properties.

For more information about the audit visit the Comptroller’s website at <https://www.nassaucountyny.gov/DocumentCenter/View/39849/Review-of-the-2020-21-Reassessment>, call (516) 571-2386, or email nccomptroller@nassaucountyny.gov.

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