



FREEPORT UNION FREE SCHOOL DISTRICT

BOARD OF EDUCATION

Agenda
7:30p.m.

ACTION MEETING
Administration Building

October 15, 2010
Large Board Room

- I. Determination of Quorum and Call to Order**
- II. Pledge of Allegiance**
- III. Board Announcements**
- IV. Superintendent's Report**
- V. Questions/Comments from the Public**

The public is given the opportunity to address the Board of Education on any item for action on this agenda. Each speaker will be allowed to address the Board once, for a maximum of four minutes.

The Board of Education and/or the Administration may respond at the conclusion of the question and comment portion of the meeting, or they may respond, verbally or in writing, at a later date.

VI. Items for Action

**Resolution in Opposition to Shift of Responsibility of
County Tax Certiorari Settlements of Assessment Errors
onto Local School District Tax Levy**

**Resolution in Opposition to Shift of Responsibility of
County Tax Certiorari Settlements of Assessment Errors
onto Local School District Tax Levy**

WHEREAS, in 1938, at the specific request and behest of the County of Nassau, New York State granted county-wide property assessment jurisdiction to the County of Nassau; and

WHEREAS, aside from upstate Tompkins County, Nassau is the only county-wide assessing unit in New York State, with over 415,000 parcels, and is second in size only to the City of New York; and

WHEREAS, in its original consideration of the County of Nassau's petition for assessment jurisdiction, the New York State legislature expressed concerns that the enormity of the assessment load would result in erroneous assessments and subsequent challenges; and

WHEREAS, the New York State Legislature, 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, thereby endangering the education of children, decreed in 1948 that the County of Nassau, with its broader range of revenues, should be held responsible for costs and penalties resulting from its errors in assessment; and

WHEREAS, in order to secure control of a county-wide system and the benefits thereof, the County of Nassau pledged and guaranteed to the State of New York to protect its school districts from any negative consequences resulting from the assessment procedures utilized by the County of Nassau ; and

WHEREAS, for decades, schools and taxpayers within the County of Nassau have suffered from the inequities caused by the adherence of the County of Nassau to an irrefutably and admittedly flawed assessment process; and

WHEREAS, legal challenges to commercial assessments made by the County of Nassau 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 of Nassau; and

WHEREAS, 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 (1) full year for review prior to the establishment of its final assessment roll; and

WHEREAS, the Supreme Court of the State of New York, County of Nassau, has denied the attempt by the County of Nassau to shift responsibility for multi-year back payments for tax certiorari costs from the County of Nassau to local school districts in derogation of the pledge and guarantee previously made by the County of Nassau; and

WHEREAS, the Supreme Court of the State of New York, Appellate Division, Second Judicial Department, has denied an attempt by the County of Nassau to implicate school districts in its move to shift to villages, towns and special districts the funding of tax certiorari judgments; and

WHEREAS, it is the County of Nassau that is responsible for its own property assessments, including, but not limited to any flaws, errors or delays therein, and that school districts within the County of Nassau have no role whatsoever in either making such assessments or in responding to challenges to such assessments; and

WHEREAS, the Executive of the County of Nassau, Edward P. Mangano, has called upon the Nassau County Legislature to unilaterally, without the approval of the State of New York and/or the consent of the school districts of the County of Nassau, relieve the County of Nassau of its pledge, guarantee and lawful obligation to hold such 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; and

WHEREAS, any assertion that abandonment of the pledge, guarantee and obligation of the County of Nassau contained in language in the proposed Budget of the County of Nassau for Fiscal Year 2011 means “no property tax increase” is false and misleading, resulting in no real cost avoidance, but merely a shift in the lawful responsibility of the County of Nassau on to the schools within the County of Nassau; and

WHEREAS, such action would only raise school taxes to the taxpayers of the County of Nassau without adding any educational value; therefore

BE IT RESOLVED, that the Freeport Union Free School District Board of Education opposes any legislation, from whatever source, that would shift the responsibility of the County of Nassau for funding multi-year tax certiorari settlements of its assessment errors onto the local school district tax levy; and

BE IT FURTHER RESOLVED, that this Resolution be forwarded to the appropriate representatives for their endorsement, which shall be shown by their counter-signatures on the Resolution when returned to this Board of Education:

Members of the Nassau County Legislature

Members of the New York State Senate and Assembly, representing Nassau County districts

Members of the Town Councils of Hempstead, North Hempstead and Oyster Bay

VII. Board Comments

VIII. Superintendent Comments

IX. Adjournment

X. Next Meeting

The next proposed meeting of the Board of Education will be held on October 20, 2010 at Bayview Avenue School.
All meetings begin at 7:30 p.m. unless otherwise noted.

Register to vote: Monday through Friday between 8:30 a.m. and 3:30 p.m. at the Administration Building, 235 N. Ocean Avenue.

Visit our website at www.freeportschools.org