

**RESOLUTION AUTHORIZING THE MAYOR TO REJECT THE PRELIMINARY ASSESSMENT ROLL SUBMITTED BY GAR ASSOCIATES ("GAR") ON THE BASIS OF WHICH THE CITY MAILED 2019 PRELIMINARY ASSESSMENT NOTICES TO PROPERTY OWNERS IN THE CITY OF HUDSON, TO TERMINATE THE CITY'S CONTRACT WITH GAR, AND TO RE-INSTITUTE THE CITY'S 2018 ASSESSMENT ROLL, AT 100% VALUATIONS AS SET FORTH THEREIN, AS THE CITY OF HUDSON'S 2019 ASSESSMENT ROLL:**

**WHEREAS, on or about March 1, 2019, the City of Hudson published 2019 Assessment Notifications for all properties in Hudson, as provided by GAR under that contract ("Contract") entered into by GAR and the City of Hudson on April 19, 2017 for a City-wide revaluation of real properties therein; and**

**WHEREAS, the City of Hudson has an obligation to its taxpayers to ensure fair and transparent assessments (and thus taxation), which obligation was one of the principal bases on which the American Revolution was prosecuted; and**

**WHEREAS, the City's fulfillment of this obligation is particularly important in a time of financial stress on both residential and commercial property owners as well as their tenants, all of whom will be adversely affected by unfair and unsupported assessments; and**

**WHEREAS, under the Contract, the City of Hudson owns all data and valuation data collected by GAR, without which data GAR could not have valued said properties; and**

**WHEREAS, GAR has failed, to date, to provide data supporting its valuations of properties (other than providing four comparables it used for individual residential property assessments to the individual owners of same, and then only upon such property owner's request, and on two days' advance notice via email) included in the aforementioned 2019 Assessment Notifications; and**

**WHEREAS this failure has persisted despite (a) requests made by taxpayers to both GAR and the City for data supporting all assessments, (b) GAR's contractual obligation to provide said supporting data, (c) the Mayor's requesting same from GAR, and (d) the City's subsequent agreement with GAR, authorized by the Board of Estimate and Apportionment in the week of March 25, 2019, for GAR's provision (on two weeks' notice and for an additional \$3,500) of four comparables for each and every one of those residential (and not commercial) properties it valued in the City of Hudson - while maintaining that the provision of such data constitutes a "special report," that must be done "manually") and**

**WHEREAS, under the Contract, City taxpayers are entitled to the supporting data based on which their properties were reassessed, particularly in light of the fact that the Tentative Assessment Roll, to be based in large part on the valuations set forth in the 2019 Assessment Notifications, will be issued on May 1, 2019 and provide the basis on which they will file grievances at the Board of Assessment Review; and**

**WHEREAS, GAR has apparently made no commitment to provide the City and its taxpayers with a list of any and all changes that will be made to the valuations it provided that were used in the City's 2019 Assessment Notifications and supporting data on the upcoming Tentative Roll to facilitate their arguments to the Board of Assessment Review, and the City has apparently not requested same; and**

**WHEREAS, since the issuance of the 2019 Assessment Notifications by the City, many taxpayers have complained of inaccurate inventory and other data, unsupportable land assessments in a particular neighborhood, the same property or properties being variously identified under different Property Codes in different pdf and other documents, and other significant errors and omissions in information published by GAR on its website with a URL of <https://cityofhudson.sdgny.com/index.aspx> on or about March 1, 2019 which cannot be resolved through individual property grievances at the Board of Assessment Review;**

NOW THEREFORE, BE IT RESOLVED, that the Mayor be and hereby is authorized to (a) terminate the Contract for (1) negligence on the part of GAR; and (2) failure by GAR to uphold professional standards under the Contract by providing an assessment roll, subsequently published by the City through its 2019 Assessment Notifications, absent adequate supporting data for each assessment thereon; and (b) seek restitution from GAR for monies paid under the Contract; and (c) instruct the City Assessor to adopt those valuations of real property set forth on the City's 2018 Assessment Roll as 100% valuations of all said real property in the City of Hudson as the City's 2019 Assessment Roll; and BE IT FURTHER RESOLVED, that the City Treasurer is hereby authorized and directed to utilize said 2018 100% valuations as the 2019 Final Tax Roll of the City of Hudson.

Introduced by \_\_\_\_\_

Approved \_\_\_\_\_

Seconded by \_\_\_\_\_

By \_\_\_\_\_

Mayor