April 24, 2019

A Special Meeting of the Common Council was held on Wednesday, April 24, 2019 at 5:00 P.M. at the Hudson Area Library, 51 North 5th Street, with President Thomas DePietro presiding.

Upon roll call there were present: Aldermen Bujan, Garriga, Halloran, Johnson, Lewis, Merante, Mizan, Rosenthal, Sarowar, Volo and President DePietro.

Absent: None.

The clerk announced there was a quorum present for the meeting as required by Section C12-13 of the City Charter.

On motion of Alderman Sarowar, seconded by Alderman Mizan, the following Call of the Meeting was ordered received and placed on file:

REVISED

April 17, 2019

Tracy S. Delaney
City Clerk
City Hall
Hudson, NY

Dear City Clerk:

As provided by Section C12-4 of the City Charter, I hereby call a Special Meeting of the Common Council to be held on Wednesday, April 24, 2019 at 5:00 PM at the Hudson Area Library, 51 North 5th Street Hudson for the purpose of determining the next step in relation to the city-wide GAR revaluation in progress and possibly considering that action if determined.

Very truly yours
Thomas DePietro
President, Common Council

cc: Mayor
Legal Advisor Howard
Assessor
Register Star

Carried.
Communications.

On motion of Alderman Mizan, seconded by Alderman Bujan, the following communications were ordered received and placed on file:

1) Mayor Rector’s Veto Message – Resolution No. 11 of April 16, 2019 authorizing the Mayor to terminate the City’s Contract with GAR.

2) Stuart Klein of Bond Schoeneck & King regarding the Mayor’s Veto Message of Resolution No. 11 of April 16, 2019.

Carried.

President DePietro stated the council members had a number of things to discuss including a discussion on the Mayor’s Veto Message, consider the next steps of the Common Council, limited participation from a couple announced guests and possibly a public comment period. He stated at the previous meeting a question had been asked if the City were mandated to schedule a revaluation project and he said “the first document I refer to is from the Office of Real Property Tax Services of the State of New York and it makes it pretty clear, and this is a quotation, New York State does not mandate the re-assessment cycle or require that all assessments are a hundred percent of market value”. President DePietro, continuing to refer to the document, said “one-third of all communities re-assessments have not been done in years, sometimes for decades or even generations” and he said “that’s not saying that they recommend that, that’s just to answer that one question that came up at our last meeting”. He said “next, I’d like to address the Mayor’s Veto, there’s a couple problems with it, beginning with the first section which questions our ability, I’m sorry, which questioned the originance of the veto and that seems to be really a basic understanding of governing, with legislative branch, we operate separately” and he said “how we came about our resolution is really of no import to the Mayor”. President DePietro said “the Mayor’s Veto accuses us of not being in turn peccable and that’s just doesn’t make any sense because this was a public meeting where we discussed it”. He said “next, he believes that we all need time” and he said “well, now we had some time on this”. President DePietro said “the substantive part of his Veto has to do with whether we have the ability to stop the revaluation at this point in time” and he said “at the time, our attorney, Andy here, at my side, suggested that we did not, further research suggests that actually the opposite is quite true and we have a number of support”. He said “I consulted first of all, NYCOM who made it clear that a preliminary assessment which is what this is, it’s not even a tentative assessment, it’s completely within our realm to stop it” and he said “it’s only, and this is where Andy was quite correct, when there is a formal, tentative assessment and then a final assessment, then of course, we can do nothing”. President DePietro said “for further support that I viewed, on file and on the website is a letter by, that I referred to early, by Stuart Klein who was hired by a number of members of the community and he points out that Resolution No. 11, the one that was vetoed, never asked for the entire re-assessment roll be set aside, it asked for the preliminary roll”. He said “having said all of that, we as a council are in a bind because according to our Charter, Chapter 6, Paragraph 2, the City
Clerk shall present each local law, ordinance, resolution and audit of the Common Council, skip a little bit, to the Mayor within three days after its passage, if the Mayor shall approve it, he shall sign it and return it to the City Clerk within three days, if he disapprove it for any item or items of an audit, or all these other things, law, ordinance, resolution, he shall within three days, after its presentation to him, return it to such, return it or such item or items with a statement of his objections in writing to the City Clerk, which of course, the Mayor did, who shall present the same to the Common Council at its next regular meeting”. President DePietro said “as I discussed with NYCOM, it is not really legal, it’s not a legally, next regular meeting is the phrase that’s in, would be in debate were we to try to override the Mayor’s Veto” and he said “by Charter, we cannot technically override the Mayor’s Veto, however, we do have another resolution that we may want (inaudible) and that is the original resolution, before it was revised or amended to eliminate certain items and I think that’s where we are right now”.

**Alderman Johnson** stated he would like to make a motion to vote on the original resolution without the amendment.

**Alderman Mizan** seconded the motion.

**Alderman Halloran** said “if we’re back to the original and not the amended…..

**President DePietro** stated the first paragraph of the original resolution had been amended to read as follows: Resolution authorizing the Mayor to terminate the city’s contract with GAR as set forth herein and he said “so we’re restoring that”.

**Alderman Halloran** questioned if a two-thirds vote would be required to by-pass the Legal Committee.

**President DePietro** said “no” and he said “the fact that we had it on our table for a while now, doesn’t really mean it has to go unless the Chair……..

**Alderman Garriga** said “it would have to go before the meeting and so we already had our Informal and Regular”.

**President DePietro** said “right”.

**Alderman Halloran** said “this is a different resolution”.

**Alderman Rosenthal** said “it’s essentially the same” and he said “the public brought this, right, so it’s coming through a non-traditional channel and I think it’s within their right to do it”.

**Alderman Halloran** said “how many people equal the public”?

**Alderman Rosenthal** said “well there’s a lot, we had a petition signed by a number of people in the City”.
Alderman Halloran said “I’m sure everybody who’s looked into this in the time that we had, it’s complicated and there are lots of resources available to us to help us sort through this, there’s more data that I think we should be looking at that shows just how out of balance our assessed value versus market rate has been” and she said “what it says and there’s data to support it, that plenty of properties, not by any of their own doing, they’re not paying their fair share”. She said “properties that sold between July of 2017 and June 2018, an example is, an assessed value of four hundred thousand, sale price seven hundred sixty five thousand and for all the years that was the assessed value, that person, that property owner was paying a different rate” and she said “there are pages of examples of that”. Alderman Halloran asked “I think it’s worth spending some more time on it and the other part of it, Tom, to the point of your agenda, what happens if we blow this up”?

Alderman Rosenthal said “maybe we should explore question but I don’t think we should take any more time” and he said “I think we should be exploring what happens next”.

President DePietro said “that’s the next question, I had some thoughts on that, beginning with you know, what does it mean to authorize the Mayor to do anything” and he said “I suspect Andy to support me on this because I talked to NYCOM as well”. He said “technically the Mayor wouldn’t have to do anything, it would be up to us to force him whether we decided to or not and that would be you know, internal litigation between the two branches”.

Alderman Halloran said “we, depending on the outcome of the over-ride, blow this thing up and then we will have to hire another firm, eventually, I think we should hire, I think there’s a lot of data that says people aren’t paying their fair share through no fault of their own because the assessments are as what, as they have grown to be”.

President DePietro said “even the legal representative of that group makes it clear that he thinks we need the re-assessment, there’s no doubting that”.

Alderman Halloran said “I don’t think there’s anything about Hudson and our nature-esque of people that doesn’t guarantee we’ll just have a different set of folks in here” and she said “there were some folks who benefited by the change in the assessment and some folks who feel as though they were harmed by it and it’s you know, not going to be, not going to be any different and what do we do in the meantime”?

Alderman Johnson said “I haven’t received one email that says that I benefited from this” and he said “as you say that there is a lot of inconsistencies in that roll and there’s a lot of people that are paying far more than their fair share”.

Alderman Merante said “stepping back in terms of Council’s Rules of Order as established early on, in terms of when a resolution, unless it’s a new resolution that comes from a committee, if it hasn’t been vetted……..
President DePietro said “I think we settled that”.

Alderman Merante asked “what would be the harm of taking a vote to just, so that procedures in place because I think if we don’t, it sets a precedent”.

President DePietro said “if you look at the Rules of Order it’s actually quite ambiguous” and he said “we can go and do that if you want to I suppose but it seems to me that we passed it through the committee that it’s been recognized that we go to, I mean we had a week to talk about it”.

Alderman Merante asked “so if I make a motion that we take a vote……

Alderman Garriga said “we already have a motion on the floor”. She stated the Council President had provided the council members with the information to clarify their role as well as the Mayor’s role and she said “the reason why we’re here is because the preliminary assessment roll is not fair and equal and this is the concern of the public, that’s why petitions were valid and so forth and that’s why we’re here today, we do have a motion on the floor and you have a second on that motion, I think we should vote on it”.

Alderman Bujan asked “the preliminary roll, so based on that article……

President DePietro said “I think we’ve already had this”.

Alderman Bujan asked “can I ask the question so that we may understand…..

President DePietro said “well we’ve already had…….

Alderman Bujan said “now we’re being told that the preliminary roll, we have the authority to reject”.

President DePietro said “correct”.

Alderman Bujan said “I’m asking if that’s the case”.

Andrew Howard, Legal Advisor said “my opinion has not changed” and he said “I’ll tell you why, the case law and the materials that I provided have made it clear that the Assessor is the sole officer to set……

President DePietro said “I have to disagree with you” and he said “I think we made it clear that we don’t set that and we have much legal sentiment to that as the documents have been submitted, they all talk about the tentative and final assessment, we are discussing the preliminary assessment, I don’t think there’s really any doubt”.

Alderman Bujan asked “we’re sure that the preliminary assessment hasn’t been submitted and we’re not at the tentative roll at this point”?
President DePietro said “no, we’re not”.

Alderman Halloran asked “what is that crossover, what is the action…..

President DePietro said “it’s supposed to be on May 1st”.

Alderman Halloran said “the equalization rate impacts certain exemptions and it impacts for veterans, war veterans, the worst the equalization rate gets, the less of that exemption which we as a government intend for them to have, the less value it is to those war-time and combat veterans” and she said “that alone is I think a big reason to carefully consider this and to at least put it in legal”.

Alderman Rosenthal said “if they’re exempt, they’re exempt”.

Alderman Halloran said “the value of the exemption changes with the equalization rate”.

President DePietro said “no one’s suggesting that there isn’t a revaluation in our immediate future”.

On motion of Alderman Johnson, seconded by Alderman Mizan, the following resolution was adopted by the following vote:

RESOLUTION NO. 1, APRIL 24, 2019

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 the 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 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 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 over 600 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 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 Notifications and supporting date 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 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://cityofhusdon.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 the Notifications, apparently absent
supporting data for each assessment thereon; and (b) seek restitution from GAR for monies paid under the Contract. Any opinions and recommendations of GAR regarding valuation that were the result of GAR’s to-be-terminated contract should be rejected.

Ayes: Aldermen Garriga, Johnson, Lewis, Mizan, Rosenthal, Sarowar, Volo and President DePietro. (8)
Nays: Aldermen Bujan, Halloran and Merante. (3)

Prior to voting “no” on the proposed resolution, Alderman Bujan said “for the same I don’t feel that we have a clear expectation on Article 75, (inaudible) the Council made to the GAR Contract when it was over last week and we’ve already paid them, the tax rate negatively affected veterans and people that are paying too high of tax as it is and we can’t change the equalization rate from 77 to 100%, that’s something done by New York State, I vote no”.

Alderman Garriga, prior to voting “aye” on the proposed resolution, said “I support the resolution”.

Alderman Halloran, prior to voting “no” on the proposed resolution, said “I don’t think we have given this the kind of close examination and thorough review and consideration that we should have”.

Prior to voting on the proposed resolution, Alderman Merante said “with the information that I have got in the last week in terms of the earlier resolution and more information on, it makes more of my constituents than some of the city-wide people that are being impacted in a positive way regarding the assessment, I vote no”.

Alderman Volo, prior to voting “aye” on the proposed resolution, said “I think that going forward in the future we should really consider, as discussed in the last DPW Committee Meeting, to use shared services and the county assessor to help avoid any problems in the future” and he said “I think that, that is a better option to do this in tandem with the other communities that share the same school district with us so that we do this all together, it’s a much less costly solution”.

Prior to voting on the proposed resolution, President DePietro said “though I don’t normally vote, I will vote to the eighth vote to make it clear that this is a (inaudible) group vote, even though there’s no time to over-ride the potential veto”.

Alderman Halloran asked “how can we find out the meaning of what we just did”?

President DePietro said “good question, I mean, I don’t know” and he asked “what is the remedy”? 
Alderman Halloran said “I feel it should be up to the Council to enforce this and for all of your valid reasons, we forced it, I think we should at least participate, understanding what we just done”.

President DePietro said “ok” and he asked “how would you like to do that”?

Alderman Halloran said “I’d like you to have a sub-committee”.

President DePietro asked “right now”?

Alderman Halloran said “no, no, but within days to get some…..

President DePietro said “sure” and he asked “you don’t think we should deal with all the people right now or……

Alderman Halloran said “the what’s next of it should have been known and had we gone through the Legal Committee either rending that both opportunities, we might know more”.

President DePietro stated the resolution would be presented to the Mayor tomorrow and the Mayor had three (3) days to approve or veto and he said “if he doesn’t veto it then it’s up to him to decide what to do next, if he does veto it, we have to decide if we want to press him which is you know our right apparently and this I do want Andy’s opinion on, I’m sure NYCOM was right by saying that it’s a contested issue, right, about whether an authorization means the Mayor has to or doesn’t”.

Legal Advisor Howard said “yes” and he said “certainly the Mayor can and again, you’ve already voted so I’ll just, I’ll just tell you, the concern I have is that part of this resolution you know, says that it’s looking to re-instate the 2018 assessment roll and I understand that this Council can express concern about irregularities but it didn’t express a desire that the Assessor do something”. He said “there could be a situation where the Council and the Mayor and the entire City was in agreement on it and I’d have to give you the same answer and that answer is that the Assessor is charged, not only statutorily but constitutionally with the requirement of setting the roll” and he said “that is ultimately his responsibility and quite frankly I had a chance to talk to Mr. Klein beforehand, the letter that you received doesn’t cite any sort of legal authority that changes that obligation”. Legal Advisor Howard said “what your resolution is saying, re-instate the rolls 2018, you’re asking the Mayor to direct the Assessor to set the roll and I don’t think the Mayor has that authority”.

Justin Maxwell, City Assessor said “my opinion that the Council voted on false information, I read through the resolution, paragraph 5, paragraph 6, paragraph 8, paragraph 9, paragraph 10 had false information” and he said “consult with me when you guys do this”. He said “paragraph 5, GAR failed to provide data supporting its valuations” and he said “data it used was sales and inventory, it’s all online, it’s all in my office, it’s been provided”. Assessor Maxwell said “paragraph 6 cited that again” and he
said “paragraph 7, didn’t really accuse anything so I left that one out”. He said “paragraph 8, GAR made no commitment to provide the City and its taxpayers with a list of changes” and he said “by law they have to provide that on March 1st and May 1st, it was provided on March 1st, any changes will be provided again on May 1st”. Assessor Maxwell said “paragraph 9, complaints of an inaccurate inventory and other data used by GAR” and he said “all property inventory was confirmed by the property owners, we sent a letter, we said bedrooms, bathrooms, everything else, is this correct, they confirmed it, if it was wrong, they let us know”. He said “paragraph 10, failure to uphold professional standards” and he said “this is the opinion of New York State, who oversaw the project, overall it’s my opinion GAR Associates performed as expected related to providing project management, performing project activities, establishing and delivering parcel valuations specifically to promote a thorough and complete re-assessment project, complete transparent approval”. Assessor Maxwell said “New York State took the numbers that GAR sent out, preliminary, they examined them, ok, and they concluded and I’ve been speaking to them at length, they concluded at the end of this process, through the grieving process, that you’ll be at 100% equalization rate”. He said “everybody on that Council, I hope that’s what you wanted because currently right now, we have an unfair tax system”. Assessor Maxwell said “I see every sale, sales for seven hundred, eight hundred, nine hundred, they’re assessed at two hundred, they’re assessed at three hundred” and he said “that’s what the equalization rate is a reflection of, we’ve hired a company to fix that, ok, I would hate to be a politician or somebody running for a seat saying that I support unfair taxes, that’s your only alternative to this project”. The Assessor urged property owners to come to his office to discuss their assessments. Assessor Maxwell said “you’re voting on a false resolution without consulting your Assessor on tax assessments”.

**Alderman Johnson** asked “if residents didn’t receive a letter and you’re saying they didn’t contact you, if they never knew that they were supposed to receive a letter, how the hell are they supposed to contact you”? He asked “we have a very diverse population so was that letter sent out in different languages that some of our……

**Assessor Maxwell** said “we have addressed the language barrier” and he said “we had a meeting, we addressed it, we had translators”.

**Alderman Johnson** said “well the meeting was well after when you’re saying…. 

**Assessor Maxwell** said “they had time”.

**President DePietro** said “we all want a fair and equal assessment and we all want it to be a hundred percent”.  
**Assessor Maxwell** said “you’re only alternative to this project is an unfair tax roll, that’s what you’d be supporting” and he said “New York State examined……

**President DePietro** said “except it’s been the tax roll for quite a while”.
Assessor Maxwell said “I’ve been dealing with those phone calls and emails and meeting with those people for a year and a half”.

President DePietro said “you don’t get unfairness with more unfairness”.

Assessor Maxwell said “it’s a hundred percent” and he said “New York State just examined the values……

An unidentified audience member asked “who’s New York State”?

Assessor Maxwell said “Office of Real Property”.

President DePietro questioned the Assessor if he would like to answer questions from the public.

Assessor Maxwell said “I can answer questions; we also have a representative from GAR here today”.

Kristal Heinz of Hudson said “why there are some inaccuracies in the preliminary roll, everyone has had an opportunity to submit their application, we don’t know what’s in the tentative roll yet, that comes out on May 1, I will say at the last meeting there were some Common Council members that were throwing the numbers out, they were simply inaccurate so the mentioned properties on Mill Street and how some of the Habitat Houses were one-ninety and some were three hundred, that is absolutely false”.

An unidentified audience member said “that was Columbia Street”.

Ms. Heinz said “somebody said Habitat Houses on Mill Street and it was patently false” and she said “I think there’s a misunderstanding in both the Council and the public as to how the state taxes are set up, they are set up with a hundred percent values, I understand that a lot of people have been knocked hard here, I do a lot of real estate transactions and I see gross disparity between assessed values and sales values, with some properties while other properties over the years have been raised up to their purchase price, so we are already at a position where the City is exposed to a challenge based upon that”. She said “I think the vote today was a big mistake, I think this is a step to get a roll right and I think you all should have entertained both comments from the public and from the Assessor before taking your vote and I think you should’ve listened to Andy and I think it was irresponsible for you to vote otherwise”.

President DePietro said “litigation’s going to happen either way”.

Stuart Klein, Esq. of Bond Schoeneck & King asked “what was actually voted and approved because it’s a little muffled back here”?

President DePietro said “I’ll give you a copy”.
Mr. Klein asked “that was the original resolution”?

President DePietro said “correct”.

Mr. Klein asked “what prevents this resolution from then going back to the Mayor and him vetoing it again”?

President DePietro said “nothing”.

Mr. Klein asked “was there a reason why the other resolution……

President DePietro said “I was trying to explain that at the beginning”.

Mr. Klein said “it’s muffled back here” and he asked “was that the language you recited…..

President DePietro said “yes, from our Charter”.

Mr. Klein said “I agree with the position that you were raising in regards to the concept of what we have now is really nothing because it’s a, not a tentative assessment roll, it is not a final assessment roll” and he said “Real Property Tax Law does talk about the terms, tentative assessment roll and final assessment, those being essentially within the jurisdiction of the Assessor and that if the roll did indeed become final, or tentative then the repercussions with the valuations challenged through the Board of Assessment Review and through Small Claims Review and/or through an Article 7 petition challenging the valuation so I just wanted to make sure that, that I agree with that point and thank you for getting the New York Conference of Mayors’ to basically support that position that I sent forth”. Mr. Klein said “in regards to information that was set forth in the letter that I provided to you, Mr. Howard that I guess it’s been circulated around”.

President DePietro said “circulated to the entire Council and it’s on the website”.

Mr. Klein said “there’s various information that I’m sure the Assessor will disagree because you know, people are advocating the positions they’re guessed, that’s perfectly fine but the information that you know, that the folks that you know I’ve been working with have gathered is essentially you know multi-, multi-faceted as set forth in my letter, mainly, essentially this really being a selective re-assessment done of certain, specific portions of this City where essentially in conversations, my understanding that the Assessor has essentially confirmed that”.

Assessor Maxwell said “that is false”.

Mr. Klein said “I said it’s my understanding…..

Assessor Maxwell said “I’m just saying”.
Mr. Klein said “I don’t think anybody in this room believes that at some point in time, a proper full-transparent re-assessment needs to be done but it appears with this situation with the information that’s been shared with me, that has not occurred” and he said “people may disagree with that, that’s fine, people are allowed to disagree but certain situations and some of the information we’ve kind of been able to you know, look behind the envelope a little bit, you know like land values on certain streets, dealing with you know single-family homes used as comparables for multi-family homes, the failure to share commercial information like commercial owners about their properties, if all of these things that exists out there that support the position as to why the re-assessment that has occurred now is basically not full proper and complete, not to say that if that was all done and if the community was involved in a whole and I think just writing letters to people, who may not receive them, who may not speak the language, you can’t say that you didn’t respond, that you didn’t get a letter or if you can’t read the letter or you need to have more community outreach to address essentially the folks in the respective community”.

Betty Bednar of Hudson said “I’ve talked to a lot of my neighbors” and she said “we’re all really happy with the new assessment”. She said “I’ve lived here my whole life; we’ve been paying and paying and paying until we can hardly pay anymore”. Mrs. Bednar said “I agree with Kristal, there are discrepancies I’m sure and there’s a process, you go to Grievance Day” and she said “we’re paying, one’s that I’ve looked at, comparables, they’re paying one-third of what we’re paying up there on Riverledge”.

An unidentified audience member said “I would like to say something to that line item that’s in our preliminary or whatever we’re calling this letter that we got, that line item makes no sense because we do not have how much we’re paying yet so that line item did make about a third of town happy because their taxes went down even though their assessments went up but it’s not a true figure”.

Gregg Carey said “these people are happy, these people are upset, for my personal experience, we moved to the City two years ago, we budgeted seven thousand dollars for taxes, it went up to twenty thousand dollars” and he said “over the last two years I’ve essentially paid thirty thousand dollars in taxes that we weren’t budgeting, be it my wife and my daughter”. He said “the house next to me on both sides, are paying fifty percent of what we are paying and they still owe for more”. Mr. Carey said “to Justin’s point about this being an unfair system, it exists today is true and the only path forward is through valuation of the data, that data exists through Justin’s work, we all have access to Justin, the process that has been defined, the grievance process, which empowers all of us to challenge the data that we have”. He said “let’s stop this bickering and recognize that it is within our own control to look at the facts and the data because it is so emotional” and he said “I’m literally riding on thirteen grand a year which I can’t sustain, we moved up here to save money”. Mr. Carey said “for everyone in this room, for every email that you didn’t get about this, there is someone else in your mirrored position, so as a community, the data is the source, the data is the reality, the data has been vetted through various sources and you have access to it”. 
President DePietro asked “I’m just curious, what are the sources it’s been vetted through, in your opinion”?

Mr. Carey said “the assessment is an imperfect process, you need to recognize that the assessment is not a perfect process, it’s a representation of various inputs of market data” and he said “there’s going to be issues, there’s a path to resolve those, the only person that has the credibility to evaluate the quality of that data set is Justin, everyone else in here, me included, is an emotional data point that is really irrelevant”. Mr. Carey said “I encourage you all, if you’re feeling you know, unsettling, pull the new data set, go to Justin, encourage your people in your (inaudible), to help facilitate that process because those pathways exist”.

Margaret Morris stated that she had researched the properties that had been used to compare her property and she said “we need to compare residential homes where people live to other residential homes because I cannot sell my house as an Airbnb, I have no, I have one bathroom”.

Laura Margolis said “I did a lot of research once I got my, my information from GAR and when I look at the comps that they used, they truly, truly make no sense and that does not put forth a sense of trust”. She said “I live in a row house so I thought I’m only going to go for comps with row houses” and she said “I have to say there’s quite a few houses with row houses, houses that are row houses, they’re not all on Warren Street and yet the street where there were a bunch of row houses, I couldn’t even find them in the you know, the comp list”. Ms. Margolis said “again now, I’m really just having a trust issue here and so I found my own comps, I have no idea if they will be accepted because I don’t really know that this is part, my comps are part of GAR’s, the way they work things out but my comps originally were just simply, it really looked like they were going for the most expensive houses to compare my house to”.

Assessor Maxwell said “there are going to be individual discrepancies when you do mass appraisal, twenty four hundred properties that GAR revalued, ok, it was not selected, ok, it was the whole City” and he said “if you do have an individual property that you feel is wrong, you need to come in and see me”.

Ms. Margolis said “in talking to GAR, which I did several times and went to a meeting and GAR explaining the process, it was actually never brought up that we should go and talk to you”.

Assessor Maxwell said “you had your informal review opportunity with GAR and there’s Grievance Day in May and you’re always welcomed to come in and see me” and he said “more people need to do that especially the Council”.

Galen Pell of Hudson said “I’ve been in Hudson all my life, my house, our house, bulked up five hundred thousand dollars” and he said “that’s ridiculous, I mean, we’ve been budgeting you know, certain money, now its eighteen thousand in taxes”.

Assessor Maxwell said “I want you to come in and see me so we can go over this”.

Peter Meyer of Hudson said “part of the problem is trying to alert you, Council, now before it’s too late of the horrific, absolutely horrific assessment increases, some of which you’ve heard tonight and you’ll continue to hear but the problem is, the system is broken”. He said “you cannot entertain the come and see process, the one thing, there’s too many for you to come to see, for another reason, there’s too many people out there that don’t know what the process is” and he said “you heard tonight that people didn’t even get the letter you sent out”. Mr. Meyer said “part of the big problem when you go in to grieve or to deal with you and to sort all of this out, suddenly you’ve got, I come in with four comparables and they’re wrong and then you say you’re right Mr. Meyer, you lower me, what happens to the fifteen or twenty houses that have been using me as a comparable” and he said “you have a massive, a massive mathematical algorithm problem here” He said “I applaud the Council for at least dealing with it (inaudible) the now and alerting you and the rest of the citizens to how difficult it is, you’re in an impossible position if you think you can run this process and make it fair and equal by doing this come and see me business, it’s not going to work and there’s going to be plenty people that are, that are hurt by this process”.

Mayor Rick Rector said “while the State doesn’t demand the City to a re-assessment, it does suggest the City does one every four years especially in a community, City like Hudson who sees really high escalation of property values, it makes sense”. He said “the Common Council in 2017 voted to do the re-assessment and that was voted upon I think unanimously to do the re-assessment” and he said “the unfortunate thing is about this entire process this year, I am sure there’s some inaccuracies within the assessments, we all know that, they’re always are, there may be some errors, nothing is done perfectly but there is a system in place, the Council voted for this assessment, they voted to hire an outside organization to take some politics out of this and that’s where their organization performed generally about a hundred percent of what we’ve asked them to do, I’m not saying they did everything right, I’m not saying they did everything wrong but there is a process and to say that the fairness and the equitability is not, it has not yet been determined yet”. Mayor Rector stated there were four phases to the process and he said “we have the informals that many people were involved with, we don’t know what the information of the data from those informals are, we’ll know at the end of this month” and he said “then we have the second, that’s not just about going to see Justin, I mean that’s the, that’s the final offer that he’s making but the informals are done with GAR, the company that we hired, we approved, this Common Council and the Mayor of Hudson…….

President DePietro said “we did not approve, your Council did”.

Mayor Rector said “well the Common Council of the City of Hudson”. He said “the Common Council determined to do the assessment in 2017 and voted on it, the Mayor at that point then hired, and agreed to hire GAR, I was on the Common Council, I voted for it, I think another person was as well”. Mayor Rector said “there is a process
and I certainly suggest we let this go through the process as I said there were three steps, we have the informal meetings that many of you were able to attend, well then we have the Grievance, many things get corrected and adjusted, let’s see what happens, if there are problems, if there are inaccuracies and at the end of the day if we find out that this thing was totally flawed as someone suggested, or painfully flawed, then we will deal with it, we don’t know that information yet”. He said “lastly, the Common Council has sat through many meetings with both GAR and our Assessor and they’ve had an opportunity to ask questions, they’ve had an opportunity to meet with Justin directly, they’ve had an opportunity to call Dave who’s here and I hope you give Dave a chance to speak tonight, from GAR, they’ve had an opportunity and he asked “who on the Common Council has reached out to either the Assessor or GAR”? (show of hands) Mayor Rector said “if we’re not asking the people that we’ve hired what the apparent problems are or things that are in just or things that are wrong, I think we’re hearing from a group of the community……..

President DePietro said “I think we actually listen to the community and not to GAR”.

Mayor Rector said “we’re all voted to protect the entire community, so we’re dealing with a group of people and I understand, there’s going to be unhappy people during the assessment period, we’re dealing with a group of people, we have the entire public to think about”.

Linda Mussman, Supervisor of the Fourth Ward said “that’s why we’re here because it’s not fair and it’s not equal” and she said “we have a commercial area that has no comps, no one on a commercial strip knows how they’ve been compared, there’s nothing there”.

President DePietro said “Justin just said that every building was assessed”.

Supervisor Mussman said “well Justin, I challenge him, that’s his point of view; I don’t think that’s true”.

President DePietro stated as of May 1st the Common Council would no longer have any say in the process.

(Several people talking at the same time)

President DePietro called for a 5-minute recess of the meeting.

Following the recess, those in attendance were: Aldermen Bujan, Garriga, Halloran, Johnson, Lewis, Merante, Mizan, Rosenthal, Volo and President DePietro. (Absent: Alderman Sarowar)
Alderman Rosenthal said “I think we need to be positive and try to talk about what process we need going forth, we have two issues here, one is for the vendor right, it’s about the idea of having a fair and equitable tax roll, there seems to be a public problem” and he said “if their presence is about anything, it’s about the dissatisfaction with the services GAR is providing”. He stated discussions should be held to talk about how to approach a fair and equitable system for a revaluation.

President DePietro said “that would require us to meet again before May 1st”.

Alderman Rosenthal said “we haven’t had a reval in years so there is an issue about having a total, bringing all properties up to having a full, a full valuation but if we’re having an issue with the vendor, I think that’s what’s brought us here and this is what we’re discussing here”.

Alderman Halloran asked “would you agree part of that process ought to include GAR so that they can at least have a chance to speak for their work product and that it should include Justin and……

Alderman Rosenthal said “sure, why not”.

Alderman Halloran said “it is my understanding from talking to Suzette Booy at the County Office of Real Property that at, I think it’s four points during, three or four points during the process, the State, as was mentioned before by Justin, there are review points about communications that must be sent out, where are you in process, what are the comps and I’d like to propose to and for the record for Council is public information and it is a list of properties what they’re, for three different years, provided by the Office of Real Property and it shows……

President DePietro asked “the county office”? 

Alderman Halloran said “the county office, yes”. She said “which shows the taxable value at the time it was sold and the sold price and again, it’s not statistically sound but its data and it’s available” and she stated additional information related to the re-assessment project could be uploaded to the city website.

Alderman Merante said “I’m an information person, I researched this, I thought long and hard about my decision” and he asked “I want to know how many council members reached out to you for information, doing their due diligence for the constituents”?

Assessor Maxwell asked “before the initial resolution”?

Alderman Merante said “yes”.

Assessor Maxwell asked “so before last week’s meeting which was Wednesday”? 
Alderman Merante said “yes”.

Assessor Maxwell said “zero”.

Alderman Halloran said “we didn’t know about that resolution”.

Alderman Merante said “no, not this one, I’m talking about prior to…..

Assessor Maxwell asked “prior to tonight or last week”? 

Alderman Merante said “prior to tonight”. 

Assessor Maxwell said “tonight, three”. 

Alderman Merante asked “three out of how many”? 

Several people answered “eleven”. 

Alderman Merante said “I’m making a point that……

President DePietro said “three”. 

Alderman Merante asked “including you”? 

President DePietro said “no”. 

Alderman Garriga asked “including you”? 

Alderman Merante said “yes, absolutely because that’s how I make my decisions to try to be impartial”.

President DePietro said “it actually doesn’t add up to impartiality”. 

Alderman Merante said “but his information is valuable, it’s my decision, don’t you think”? 

President DePietro said “ok” and he said “that’s your decision, not mine”.

Alderman Johnson said “there’s also a few of us that worked with some homeowners on their grievances and that was an extremely, terrible process so even though we didn’t have to contact Justin you know, we’ve been through the process and we’ve been working with homeowners so we did our due diligence to understand that we feel that this is an unfair process”.
Assessor Maxwell said “if the Council was informed on this, they wouldn’t have voted on the resolution, paragraph six, seven, nine, ten, they were all false” and he said “you are here tonight because you voted on a false resolution”.

Nick Haddad of Hudson said “I think referring to the resolution as false is a personal opinion and perhaps shouldn’t be kept in this conversation”. He said “I’m speaking about, on the commercial side, I know everybody in this room feels, feels pretty crumby about their residential reval” and he said “speaking on the commercial side alone and having requested from GAR, I found and it’s my analysis since I’ve done income capitalization for the buildings that I own as well as instructed other people how to do it, it’s a process by which you determine value on for a, for a real estate commercial investor to buy your property, you add up your money, you, income, outgoing and so forth, asking GAR, which I did, I asked both the Assessor and GAR how did you come to these numbers on the commercial properties, I was told directly, we have a hybridized formula, hybridized, in the absence of information, in the absence and I take issue with the fact knowing most of the property owners on Warren Street and I’m only again talking about the commercial district, our commercial one mile that literally the economy of this City, in many ways rest upon and I ask, did you submit to GAR the stats necessary, no we didn’t, we didn’t get the paperwork, it may have gone to somebody else, so forth, so there isn’t that kind of evidence necessary”. Mr. Haddad said “when I asked GAR to submit to me a list of comparable properties and the analysis that they used to revalue my property, I got four hundred and forty nine pages of the 2018 tax roll” and he said “that’s not what I asked for, I asked for the four or six comparables, commercial comparables”. He stated there were one hundred and seventy-seven properties on Warren Street of which seventeen have sold in the past year and a half” and he said “I suspect those seventeen were what were used”. Mr. Haddad said “the two dozen or so property owners I spoke with, if they trebled their rents which they couldn’t do and keep their commercial tenants, they couldn’t meet the threshold on an income capitalization report to make their building carry itself if they were to sell”. He said “I just need some information, give me the information and maybe I’ll go you know, I’ll go to bat but right now I don’t have anything” and he said “the process appears to me to be, I’m not going to say flawed, I’m going to say it was incomplete”.

Dave Barnett of GAR Associates said “as it relates to commercial properties, there’s two approaches to value, there’s actually three, a cost approach, an income approach and a sales approach” and he said “primarily unless it’s new construction, the income approach is utilized and the sales approach is utilized, yes, there were seventeen sales”. He said “we’ve been in business for fifty-eight years, this is not our first reval, at this point we’ve done……

President DePietro said “so it’s not the first time you’ve been challenged”.

Mr. Barnett said “excuse me, that’s not true”. He said “we’ve been in business for fifty eight years, we do re-assessment projects all over New York State of which in 2012 we did a re-assessment here, there is no difference in our methodology, our practices and quite frankly, there’s no change in our staff” and he said “we did it the same
exact way we did it in 12”. Mr. Barnett said “the Office of Real Property Tax Services is an arm of the Department of Taxation and Finance, they monitor assessment rolls, that’s one of the functions they do besides setting an equalization rate, they certified the roll at one hundred percent in 2012” and he said “we’ve been given indications that the roll is at a hundred percent”. He said “I stand here before you and say that this is not a perfect process, its mass appraisal, it’s not a traditional bank appraisal, ok, it’s mass appraisal and there are some corrections, we did not go into everyone’s property, it was done from the exterior”. Mr. Barnett said “I have to take issue with the fact that we have not been transparent because we have been transparent, I, besides the mailings and the letters that were talked about, let’s be clear on a couple things, there was a little bit of an a-typical process because it was postponed but at the onset of the project, we mailed out an introductory letter to all property owners, we also posted an online video, ok, explaining the process, talking about statutory dates, we did our best to communicate this to property owners”. He said “this property inventory survey, it’s called a populated property inventory survey, at the end of the data verification phase it was mailed to every property owner, now if you didn’t receive it, I’m telling you it was mailed to everybody, ok, we generated what we had on file before we looked at a sale, before we looked at value and the attention of the verification process was before we did that, before we said wait and moved into the valuation phase that we had the correct inventory, now I know people received it because people mailed back with discrepancies and we made those corrections where warranted, now if you didn’t receive it, what we also did in paper form and because everybody seems to use the internet, my eighty-five year old father uses it better than I do, we presented this information inventory included along with the preliminary assessment”. He said “before we mailed March 1st, legally we have to mail March 1st, we also have to mail what’s called a disclosure notice” and he said “it states on it very clearly and that’s not a document that’s created by GAR, that’s a statutory document, it’s a hypothetical tax illustration, as soon as that’s mailed and as soon as we have our first informal review, that number has changed”. Mr. Barnett said “the one thing that GAR is responsible for, the one thing that’s your assessment office is responsible for, is that value, we gave property owners the opportunity to one, look at information which I think is transparent, look at all of the sales that we utilized, we sorted them by neighborhood, we showed you what they sold for and when they sold and inventory items in terms of style home, square footage, bedrooms bathrooms (inaudible) we went as far to include a picture and we offered the ability for a property owner because we do understand that it’s not perfect, it’s not a science, it’s not an algorithm, come to an informal review as a property owner and challenge your assessment, use the resources of which I recognize a lot of faces in here and a lot of people that are not happy, they haven’t even got their notice or their potential change in their value from the informal review process, so what happens when you get it and there’s a reduction, are you going to come back and say GAR did a great job or say you know what I was wrong this was a fair and equitable assessment”. Mr. Barnett said “point being is that I explained to the Council before, prior to mailing March 1st, first of all, the first thing I said was don’t panic because here’s the deal, you have an informal review process, you have resources that are available to you and if you don’t want to come to us, you also have Grievance Day and you have an additional step” and he said “this is a work in progress, let me be clear on that, we feel that these values are substantiated and supportive, we have done our best, our best to
provide information to property owners where requested”. He said “commercial properties as I explained are a little different than a residential property because you have that income stream component, we do not rely solely on the income stream, we have to look at sales the same way that we do on the residential side of similar properties, it happens that I’ll be it, some might be a little bit better but a lot of the uses on Warren Street are very similar, retail on the first floor and apartments and offices on the second, we do ask for that income information as another consideration for your value but there’s enough sales and enough activity that based on the sales approach, we feel that our values are substantiated”. Mr. Barnett said “in 2012 I recommended and I think it’s prudent for any municipality so that you don’t get into a situation again, to maintain your assessment roll, now there’s valid reasons why you don’t” and he said “I make these type of speeches all over the state and I can understand the emotional side because you’re dealing with people and taxes and the emotion of it but it’s prudent for any municipality to make the investment as you did in 2012 and maintain it because you, whether you like it or not and it’s good news as far as I’m concerned, there has been a pronounced appreciation in the market value in Hudson and some of which I’ve spoken to in this room and I’ve spoken to a lot of property owners, they recognize it and they understand it and I’ve had property owners, mind you they may not be in this room and some might but are sitting on their hands, but have said to me, you know what, I agree with the value, I do not agree with the taxes, I don’t like the taxes and there’s not one property owner in New York State and doing this all over New York State, that’s happy about paying property taxes”. He said “our role in this and our responsibility with a collaborative effort with the Assessment Office is to create fair and equitable assessments, that’s our role, that’s our responsibility and I think we’ve done that and I think we’ve afforded property owners the opportunity to challenge it informally and if you don’t like it and you don’t like the number whether you went through an informal and you don’t get the reduction that you feel is warranted, you have another opportunity, you have another opportunity after that”.

An unidentified audience member asked “I’ve been in our house on Warren Street for more than twenty years, if things are the same in 2012, why in 2019 did my house which is the same, same house went up five hundred and twenty-five thousand more”?

Mr. Barnett said “just because you didn’t improve your property doesn’t mean that it didn’t appreciate on the market value on the market value” and he said “the sales have dramatically changed, if you look at Warren Street and you look at the sales in 2012 and you see them now, they have doubled”. He said “I can’t rationalize it all I can do is report it” and he said “the sales that have transferred that we utilized, that we feel are arms-length transactions, valid sales, are for everybody’s display, we didn’t include names but anybody’s assessment can be researched”. Mr. Barnett said “when we mailed that notice, that disclosure notice with a cover letter, mind you, explaining the process, a toll-free number to call to get information, to make an appointment at an informal review, where to go for information or ask general questions or yell at us or scream at us, you have that opportunity as a property owner to challenge it at an informal review setting so I don’t know what’s more transparent than that”.

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An unidentified audience member asked “I’ve been in our house on Warren Street for more than twenty years, if things are the same in 2012, why in 2019 did my house which is the same, same house went up five hundred and twenty-five thousand more”?
The unidentified audience member asked “what I don’t understand is there are properties on Warren Street that have commercial plus income properties, they’re valued the same as my two-family house”?

Supervisor Mussman said “you have to go see him, that’s the problem; we shouldn’t have to go see him”.

Alderman Johnson said “myself and Alderman Bujan, we saw the videos that you guys posted, they were actually really helpful” and he asked “for the people who got letters, is there a percentage that you know of people who sent them back and is there a follow-up letter just in case you don’t know that you know, someone had received the letter because usually there’s first notice and then there’s a second notice or some kind of contact that goes through there, not just we sent a letter, if you got it you got it, if you didn’t come see us”.

Mr. Barnett said “there was no follow-up however what was available is you as a property owner to look at the inventory online and also listen so that if there was a discrepancy part of the informal review, you could bring up that discrepancy but that was displayed”.

Alderman Johnson said “I do have some elderly constituents in my ward and kudos to your eighty-seven-year-old grandfather but I have some in my ward that do not use the internet at all, so they would never been able to access that information”.

Mr. Barnett said “that same information was available in paper form at the Library so anything that was online and I can appreciate that because not everybody’s an internet user”.

President DePietro said “you’re absolutely correct, there’s still two opportunities for individuals to grieve after May 1st” and he said “what we’ve done here is just to, our responsibility as a Council to let you know that there’s been a lot of discontent”. He said “what happens next, we’re not sure, I think we’d like to help individuals if that’s all we can do, we’ll set up a process for them, they can contact their aldermen, they contact me and we’ll come in with them if you have somebody who has a problem but this was just to let you know that there was a lot of public discontent, that a lot of members of the public thought the statistics were wonky”.

Mr. Barnett said “there’s also people that are happy about this” and he said “there are inherent benefits of carrying your values at a hundred percent, exemption amounts, bond ratings, you know I can go on and on but my point is that to roll back the assessment roll, you would theoretically have people that sold and bought homes and that, their assessment would be half, paying half the taxes and someone else would be carrying that tax burden unfairly”.

President DePietro said “I don’t think we’re challenging that”.

Alderman Garriga said “with this resolution and what the Common Council President just said that the reason why we voted to pass this was for the discontent of our constituents and the public that we received” and she said “from what I’m hearing and seeing, it’s a small group of people that are content and there’s a large group of people that aren’t you know, from my behalf for my constituents I don’t know if the Mayor can do this or not but they would like to see GAR fired because they’re not happy with the preliminary assessment roll”.

Phil Forman of Hudson said “I served on the Board of Assessment Review for seven years including the reval year of 2012 and if it’s reassuring or not to you all, we had about two hundred grievances that year, it was, it was hard-going for everybody, both folks grieving and the folks trying to work with them on that” and he said “last year I think we had about ten”. He said “the world does change but my point about those numbers is that when we were refer in this meeting to rolling back to 2018, that’s not exactly true, what you’re actually doing is rolling back to 2012 values with some exceptions as occurred over the years because there was not any kind of a drastic revaluation” and he said “so you’re moving in a time machine, seven years ago into a very different market”. Mr. Forman said “I’m not sure from some of the comments of folks that the fully understand that if the valuation changes that doesn’t mean your taxes go away, taxes are set by the Common Council, by the school board, it doesn’t go away but what property taxes do and they do it as poorly as folks have described but they attempt to create a progressive tax system where value of property is attempted to be a surrogate for capacity to pay” and he said “I understand there is (inaudible) where it doesn’t work but it’s an attempt at a progressive system to allocate taxes against the folks who are most able to pay in some kind of proportionate manner, what the Council just did by going back to 2012 is you essentially issued a poor tax, what you’ve done because the taxes don’t go away and they would through the valuation, had been re-distributed among people who theoretically have the greatest capacity to pay, you just shifted it back on the people with the least capacity to pay so I don’t think you should congratulate yourself……

President DePietro said “there’s a slight inaccuracy because we really haven’t done anything, we’ve asked the Mayor to”.

Verity Smith of Hudson said “somebody mentioned earlier that they thought the Assessor was the only person of which to evaluate the data and I would take a very strong exception to that” and she said “I think we need to clearly distinguish between who is legally entitled to set aside the rolls and etcetera as has been discussed at a past meeting and so forth, separate that question from who is able to assess the data”. She said “as a social scientist, myself, I you know, I know that the first principle of science and social science as well, is the reproducibility of data, so it’s very very important that other people can actually like access the data in a very transparent way which you say you’re doing, also access the methods that are involved in assessing it and the theory transparent understanding what those methods are and then access that data and re-assess that data”. Ms. Smith said “it’s a very, very important part of this whole process to take in the discrepancies that we’ve heard”. She said “my question is to method and processing”
and she said “I don’t agree with the point that only the Assessor can assess the data; I think we all should have like the best data set and the best understanding of the methods deployed”. She said “I just want to ask about, in terms of a legislative process question, what, I know you said that you don’t know what the next step is, but my understanding is that nothing prevents the Council from amending this resolution later, right” and she said “you had the vote, my understanding is that you could not vote on, you couldn’t vote on an override, on the original resolution through a technicality because you had to wait until the next full meeting so instead you presented the original resolution which you had already amended, nothing in my understanding prohibits you from later amending that to either go back to the previous version or something else, right”?

**President DePietro** said “that is correct”.

**Mr. Haddad** said “just as a reminder, I’m sure and hoping that GAR and the Assessor are aware of it that, our population and correct me if I’m wrong, has dropped in the past five years, we’re down to sixty thousand two hundred people as opposed to sixty five hundred and from what I’ve been told and almost forty percent of our properties is off the tax rolls”. He said “we’re looking at this room, a disproportionate burden of taxes, all again, it’s been very selective, I’m sorry, the process did not seem equitable”.

**An unidentified audience member** asked “as a homeowner, I’m curious, so do I still plan on grieving my assessment”?

**President DePietro** said “certainly recommend that you do your assessment”. He said “I think I have something that could unity us all and that is we hate the State of New York because their benefit is, if all the taxes rise, they give us less money in return”.

**Assessor Maxwell** said “I appreciate where some of the aldermen are coming from, the council members who listen to their constituents and you have to do right by them” and he said “there’s a majority of people who are upset, there’s a minority of people who are ok with this, an estimated with those preliminary values, forty percent of the City save significant, not a little, a significant decrease in the taxes”. He said “you think right now that this is a big crowd, ok, you’re going to open up a whole can of worms” and he said “then there’s another twenty, twenty-five percent, you’ll have to ok it, that are estimated seeing similar in their taxes”.

**Supervisor Mussman** said “I’m not sure who’s working for who, it seems to me like we’re being reprimanded by the very people asked to serve us”.

**Assessor Maxwell** said “I just want to get your assessment right”.

On motion of **Alderman Johnson**, seconded by **Alderman Garriga**, the meeting was adjourned.

City Clerk