

**SUPREME COURT of the STATE OF NEW YORK
COUNTY OF NASSAU**

Present:

HON. F. DANA WINSLOW, Justice

**DIANA COLEMAN, ROBERT SUMMERVILLE,
JOHN HARRIS, ARTHUR WEAVER, EILEEN
WEAVER, RUTH VANBOOM,**

Plaintiffs,

**PEOPLE OF THE STATE OF NEW YORK, by
ELIOT SPITZER, ATTORNEY GENERAL OF
THE STATE OF NEW YORK,**

Index No. 97-30380

Plaintiff-Intervenor,

UNITED STATES OF AMERICA,

Plaintiff-Intervenor,

-against-

**THE COUNTY OF NASSAU, NASSAU COUNTY
BOARD OF ASSESSORS, BRIAN MEYER,
RICHARD A. BIANCULLI, MICHAEL C. PULITZER
and CHARLES R. ARTALE, Members of the NASSAU
COUNTY BOARD OF ASSESSORS, and
CHARLES O'SHEA, Chairman of the
NASSAU COUNTY BOARD OF ASSESSORS,**

Defendants.

**ORDER APPROVING A NEW NASSAU COUNTY CLASS I
RESIDENTIAL PROPERTY REAL ESTATE TAX ASSESSMENT ROLL
FOR THE YEAR 2003**

Upon a proposed residential property real estate tax assessment roll for the year

2003 having been submitted to the court for approval in accordance with the terms of the so-ordered stipulation entered on March 29, 2000; and

Upon the court having reviewed said proposed tax roll, together with supporting reports submitted to the court by or on behalf of the County of Nassau; and

Upon the court having read, heard and considered the correspondence and oral arguments of counsel for the plaintiffs, plaintiff-intervenors and the Clerk of Nassau County with regard to their respective positions concerning said proposed tax roll, it is now

ORDERED, that the proposed residential property real estate tax assessment roll for the year 2003 is hereby **approved**, subject to the following conditions.

1. Paragraph 6 of the stipulation states: "The board shall make diligent good faith efforts to implement a Revaluation that results in zero percent variation in the ratio of assessed value to market value among school districts." In furtherance of this goal, the median ratio deviations provided for in paragraph ten of the stipulation and order of March 29, 2000 (5% and 6%) shall be reduced by 1% for each of the next three years' tax rolls, commencing with the first annual update (2004, 2005, 2006).

2. The number of properties that are under-assessed in terms of fair market value by operation of law as a result of the application of RPTL section 1805, as contemplated in paragraph seven of the stipulation and order of March 29, 2000, shall be reduced by 10% per year for each of the next three years' tax rolls, commencing with the first annual update (2004, 2005, 2006).

3. Beginning in 2004, the latest sales price for a particular parcel shall be the presumptive minimum fair market value for that parcel only. This presumption shall be rebuttable by substantial evidence to the contrary presented during any remedial proceedings in which the assessment can be challenged, and subject to all rules of procedure applicable in those proceedings. If any party to this proceeding believes this condition creates a constitutional violation, most particularly a due process or equal protection violation, they must show cause to this court, no later than January 15, 2003, why this condition should be vacated.

4. Commencing in 2003, each tax bill shall contain (a) a statement of the County's determination of fair market value for the prior and current tax year so that the taxpayer can easily discern and compare such values; (b) the calculation of assessed value, (c) a prominent statement that the taxpayer has the right to obtain all comparable sales data

upon which fair market value of their property is based, and identification of the location where such information can be obtained.

5. The County shall maintain a web site substantially similar to the web site currently in place, unless it can demonstrate why it should not or cannot do so.

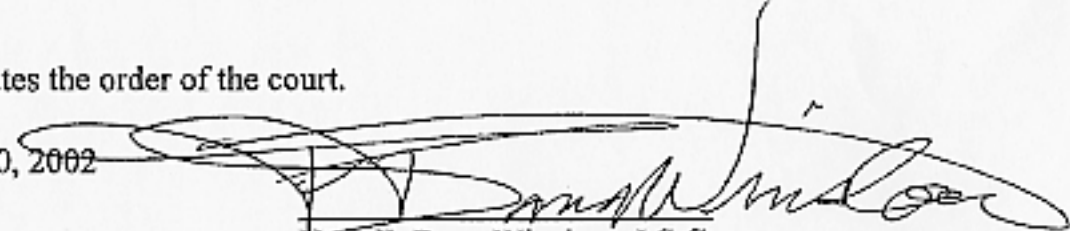
6. Nassau County shall modify and update the tax rolls on an annual basis for the next three years, in a manner that brings the roll into compliance with the March 29, 2000 stipulation and order and the conditions established herein. The County shall devise a plan for annual updates to be performed, directly or through a contractor. For the update of the 2003 tax roll, the County shall submit an RFP by February 1, 2003, for the court's approval. Any RFP's for annual updates of the 2004, 2005 and 2006 tax rolls shall, likewise, be submitted for the court's approval by February 1 of each of each tax year, up to and including 2006. In the event the County elects to perform the updating itself, or in conjunction with a contractor or sub-contractor, the County and its contractors must comply with the same standards, goals and requirements as those that are set forth in its RFP(s). Any and all annual updating processes or protocols created in accordance with this paragraph for an update of the 2003 tax roll shall be in place by March 31, 2003.¹

7. On an ongoing basis, the Clerk of Nassau County shall provide electronic access to its real estate sales data for class I parcels to the Board of Assessors, and to any section of Nassau County Government that requires it in order to maintain the integrity of the reassessment process, within five working days of the submission to the Clerk's office of such sales data by either the purchaser, seller, mortgagee, title company, or anyone acting on behalf of any party to a sale.

8. The County of Nassau shall provide a progress report to the court quarterly, including the monthly reports of the County's consultant, James Culver, or his successor.

This constitutes the order of the court.

Dated: December 20, 2002



Hon. F. Dana Winslow, J.S.C.

¹ The court requests, but not does require, that Cole, Layer, Trumble ("CLT") review, analyze and assess the RFP for the 2003 annual update, and to provide its opinion as to whether or not the RFP is adequate to meet the goals and conditions of the stipulation and order of March 29, 2000 and of this order. If such analysis is provided by CLT, it shall not become the basis for disqualification of any proposal that CLT submits thereafter.