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Albany's assessment bill: It's bad legislation - and underhanded, too

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Frankly, I cannot figure which was worse - the thrust of a so-called Commercial Assessment Ratio Bill affecting *only* Westchester County or the underhanded way in which the Assembly-backed measure has been handled.

Fortunately, the deadlock in the leadership tangle in the state Senate delayed that body from considering the measure, giving local residents more time to contact senators and urge no action or defeat in that chamber.

Passage of the proposed law would have increased the property-assessment burden on commercial buildings, rental apartments, condominiums and cooperative apartments; they would pay a greater proportion of property taxes to Westchester County and all its cities, towns, villages, school districts and other units of government.

I happen to live in a cooperative, but my opposition to this measure is centered on three nonpersonal reasons:

- The Assembly members did not hold an open discussion with the Westchester public regarding this measure, which affects everyone. The public didn't hear about it until early June, when the Westchester County Association got wind of it and expressed great dissatisfaction.
- The Legislature circumvented and evaded Westchester County government. Under state law, the Legislature cannot adopt a measure for a specific local government without that local government giving its so-called home-rule approval. No such approval of the Westchester Board of Legislators was required in this case because the bill was not identified as a Westchester bill. Instead, it was framed as a state bill applicable to *any* county with a population of more than 930,000 residents but less than 924,000. At once, the title of the bill "requires the establishment of a commercial ratio for certain counties" (notice the plural on counties). Only one county, Westchester, has such a population, according to the last federal census.
- Passage of this matter would set back efforts to pass what Westchester really needs to bring fairness to the assessment rolls - countywide revaluation of property. Most communities haven't updated their rolls in decades. Putting the ratio matter atop an already chaotic assessment situation would be untenable and would cripple the Westchester Board of Legislators' current effort to come up with a revaluation plan.

In 1996, by a vote of 10-7, the board asked the state Legislature to pass a countywide revaluation bill. The state Legislature did approve a bill, but not until tinkering with it and making it unfriendly to commercial interests and apartments. Gov. George Pataki felt it was anti-business, and he

vetoed the measure. The Legislature was expected to come up with a more acceptable bill. It never did.

The Assembly Bill, 4588-A, whose major sponsor is Adam Bradley of White Plains, and whose co-sponsors are fellow Democrats Sandra Galef of Ossining, Amy Paulin of Scarsdale, George Latimer of Rye and Michael Spano of Yonkers, passed the Assembly on May 26, by a vote of 119-23. In addition to those five Democrats, Richard Brodsky of Greenburgh and J.Gary Pretlow of Mount Vernon, two other Democrats, were among those who approved the measure. Greg Ball of Carmel, a Republican whose district covers northeastern Westchester, voted against it.

The only state senator from Westchester who is sponsoring companion bill S-1706-A is Suzi Oppenheimer of Mamaroneck.

And what was the Legislature's official justification for the bill? "Many assessing units have experienced unprecedented appreciation in residential property values over the last few years while commercial property values have remained constant or have appreciated slightly." That might have been true two years ago, but values of virtually all property has plunged. This is no time to tinker with one aspect of assessment.

On June 2, the Westchester County Association, the business membership advocacy group, urged the state Senate to delay consideration of the assessment ratio bill. The group's chair, Alfred DelBello, former Westchester county executive and former lieutenant governor, said passage of the measure would increase the tax burden to many business properties, "which would add to the already fragile business climate in Westchester. If businesses are unable to remain viable, their exodus will have major negative consequences for all taxpayers." The association pointed out that multi-residential properties would be affected, also.

On June 8, the Building & Realty Institute of Westchester & The Mid-Hudson Region held a rally at the Crowne Plaza, White Plains, where residents of cooperatives, condominiums and apartment houses were urged to lobby their state senators. Kenneth Finger, chief counsel for the group, said that in addition to "drastically and detrimentally" modifying the assessment methodology regarding co-ops, condos and apartment buildings, the measure would "exacerbate the real estate market even more negatively and result in higher rents, less incentive to build, and more incentive for tenants and landlords to move out of the county."

Those should be real considerations to kill the Bradley-Oppenheimer measure and for the state legislators to work with Westchester County government on a comprehensive reassessment fairness measure.

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