

CITY COUNCIL
CITY OF NEW YORK

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TRANSCRIPT OF THE MINUTES

Of the

COMMITTEE ON RULES, PRIVILEGES
AND ELECTIONS

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November 23, 2015
Start: 10:11 a.m.
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HELD AT: Committee Room - City Hall

B E F O R E: BRAD S. LANDER
Chairperson

COUNCIL MEMBERS: Inez E. Dickens
Daniel R. Garodnick
Ydanis A. Rodriguez
Margaret S. Chin
Deborah L. Rose
Jumaane D. Williams
Rafael L. Espinal, Jr.
Mark Levine
Speaker Melissa Mark-Viverito
Steven Matteo

A P P E A R A N C E S (CONTINUED)

Janet Alvarez, Principal and President
J. Alvarez and Associates, P.C. & Nominee for
Appointment to New York City Tax Commission

2 [sound check, pause]

3 [gavel]

4 CHAIRPERSON LANDER: Good morning and
5 welcome and we resume from recess this meeting of the
6 City Council's Committee on Rules, Privileges and
7 elections. I'm Brad Lander, Chair of the Committee.
8 We're joined this morning by Minority Leader Steven
9 Matteo of Staten Island. I want to acknowledge
10 Counsel Habib Hussein and again express appreciation
11 to the staff and members of the Council's
12 Investigative Unit, Chuck Davis, Deandra Johnson and
13 Arisha Wassell(sp?) Thank you guys for your work.
14 We're resuming this hearing from recess so I won't go
15 through all of the information that I said last time,
16 but we are considering Janet Alvarez's nomination for
17 appointment to the New York City Tax Commission,
18 which the Mayor sent to the Council in a letter dated
19 November 5th, 2015. We spoke last time about the
20 responsibilities of the Tax Commission and the
21 position. Thank you very much for coming back this
22 morning to speak with us again, and answer some
23 additional questions. We had really two--two
24 different categories of--of issues that we wanted to
25 explore a little further, and we appreciate your

2 coming down. As people will remember, there was a
3 conversation at the prior hearing about the--this is
4 for a lawsuit filed against Ms. Alvarez and its
5 outcome. Ms. Alvarez said at the prior hearing that
6 she was under a non-disclosure agreement and could
7 not give us any information about it. Council
8 investigators went in and did the research and--and
9 found the complaint and the lawsuit. It's, you know,
10 it's from 2008, and it's, you know, an allegation of
11 negligence not of fraud or, you know, abuse or
12 conflict of interest or other. So nothing in the
13 lawsuit that we believe would adversely reflect on
14 Ms. Alvarez's character and affect the assessment for
15 appointment to the Tax Commission. I'll say for the
16 record I would we could have found some way for you
17 to just let us know where and how we could see it,
18 because it really is nothing that I think suggests a
19 problem of character or fitness for the lawsuit. And
20 I want to thank our investigators for the due
21 diligence that it took to find it. So thank you to
22 the--to the staff, and we can make the cover page of
23 the complaint available to the Minority Leader and
24 any other members of the--of the committee.

2 The second set of issues surrounded
3 getting a better understanding of your adjudicated
4 judgment of your sense of how you would serve on the
5 Tax Commission, and I think look there's no doubt
6 from looking at your resume and talking to you last
7 week that you have the--the minimum, the charter
8 requirements for the Commission, and a--a history
9 around real estate in New York City, and legal
10 matters. That is the bas necessary, and I at least,
11 I won't speak for my colleagues, but I'm not looking
12 for someone who necessarily already has extensive
13 experience in the Tax Commission. Most of the people
14 that do are attorneys who practice before the Tax
15 Commission, and who wouldn't be able to keep doing
16 that and sit on the Tax Commission. So I appreciate
17 that it's not a prerequisite to already have that in-
18 depth knowledge of many, many cases. But I think
19 what some of my colleagues and I were hoping for was
20 to get a stronger sense from you of how given the
21 experience you've had in your career, and what you've
22 learned about the Tax Commission since your
23 nomination how, you know, how you would serve as a
24 member of that commission, what you've learned about
25 it and what you think--where you think it's headed,

2 and give us a better understanding given the concerns
3 we have because it's our constituents who go and wind
4 up immensely frustrated, what they're going to get
5 when they appear before you before we make our
6 decision and take our vote. So, that is what we're
7 hoping to hear more about this morning. I know you
8 have a--a revised opening statement, and I appreciate
9 also that you've revised your pre-hearing questions.
10 So those are in our packet, both the original and
11 the--and the revised pre-hearing questions. So, why
12 don't you go ahead and give your--your--your opening
13 statement or--or opening back-up from recess, opening
14 statement and then Minority Leader Matteo and I--
15 Matteo and I will ask some questions.

16 JANET ALVAREZ: [off mic] --to discuss my
17 candidacy as part-time Commissioner with the New York
18 City Tax Commission. Please note that since our last
19 meeting, I've had the opportunity to work with the
20 Commissioner President, Ms. Hoffman, and also had the
21 good fortune to attend a calendar of tax appeal
22 hearings. In addition, I was so grateful that I had
23 the opportunity to provide the Council with
24 additional information and documentation in regards
25 to my candidacy, and if given advice and consent, I

2 look forward to working and serving the people of New
3 York. Again, thank you for this opportunity. In
4 regards to the question that you've asked, would you
5 kindly ask it again?

6 CHAIRPERSON LANDER: Well, why don't you
7 just about this, I think it's interesting that you
8 attended the--I'm curious--you know, I have not sat
9 a--a Tax Commission hearing, and I--I know in your
10 revised questions that there's an awful lot of cases.
11 There's 50,000 applications and hearings on 40,000
12 cases. Give me some flavor for what you saw at that
13 Tax Commission hearing, and--and, you know, where it
14 leads you in thinking about your service? What, you
15 know, why don't we just start there.

16 JANET ALVAREZ: Okay. So the Tax
17 Commission appeals hearings, actually considers
18 requests to lower tax assessments, annual tax
19 assessments. So basically, what they do is they
20 review and they analyze documentation in support of
21 that. They conduct hearings, and then they make a
22 determination and they distribute notifications. Why
23 I feel I'm qualified for that, first and foremost,
24 I've been in private practice for approximately 13
25 years working in the area of real estate and property

2 law. I've practice in the area of real estate
3 foreclosures. I've also done work with development,
4 residential and multi-family, low-income tax
5 development. I've also done commercial leasing with
6 infant and childcare centers, and I also advise
7 individuals and small businesses on the formation of
8 business, and their sales and business transactions.
9 Collectively, that experience has given me extensive
10 knowledge of the real estate practice law, and
11 additionally, my hearing officer experience has given
12 me the skills to conduct hearings, and to render
13 decisions in a timely fashion. I'm also a licensed
14 real estate broker as well.

15 CHAIRPERSON LANDER: So--so tell me a
16 little about the, you know, what you saw at the
17 hearing, what the kinds of appeals and cases were,
18 and--and how either in the documents that were being
19 reviewed or the claims people were making, the
20 experience that you have would help you render the
21 judgments necessary.

22 JANET ALVAREZ: I saw--I saw a couple of
23 different types of cases, some being more familiar--
24 more in abundance than others. Basically, I saw
25 Class 1 cases, one, two and three-family homes, which

2 were being asked to have a reduction in taxes. That
3 class uses comparable sales, and what comparable
4 sales entails is that they fill out an application.
5 They actually need to make sure that it's signed and
6 notarized. In addition, they need to state what is
7 the reduction they want, and why, and they'll look at
8 comparable sales within their area being of like
9 property. So in other words, they have to show that
10 other properties that are similar to theirs in terms
11 of size and the year of--of construction and with no
12 alternations, and et cetera are actually receiving
13 less of a tax assessment than they are. In addition,
14 I also was able to observe a small business
15 application for misclassification where I read the
16 Tax Appeals Commission Office or the Department of
17 Finance will send out someone to actually observe to
18 see if they're misclassified.

19 CHAIRPERSON LANDER: All right. I'll
20 pick up with a few more questions, but let me make
21 sure we get with the Minority Leader.

22 COUNCIL MEMBER MATTEO: Thank you, Chair
23 Lander. Ms. Alvarez, welcome back. Good morning.

24 JANET ALVAREZ: Good morning.
25

2 COUNCIL MEMBER MATTEO: As I--as I
3 mentioned last week, what's--what's extremely
4 important for me is, you know, this is a convoluted
5 process when our constituents go through and try and
6 appeal. And one of the biggest problems aside from,
7 you know, trying to get the results that they want is
8 getting through the process. And so, and I--and I
9 know we've talked about it a little bit, and I asked
10 that you--you clarify or add to your comments from
11 last week on how you can be helpful to get my
12 constituents clarity through the process,
13 understanding that they don't need an attorney, but
14 understanding that they can still get through the
15 process without one. And, you know, whether that's,
16 um, through coming out to our districts, and we've
17 had forums before. But every time we have forum on
18 this on the appeal process, our constituents are
19 frustrated because a lot of them are learning for the
20 first time that you have to go through the Tax
21 Commission, you know, aside from the Finance
22 Department issues. So it's a--it's a dual system,
23 dual agency system that they're confused about, that
24 they're frustrated about. And--and a lot of times
25 they just stop the process and don't go through with

2 it. So for me it's extremely important that, um,
3 that yourself or any application be able to help
4 through this process. So if you could just talk more
5 about how you think you could be helpful to our
6 constituents in a direct manner and get them through
7 this process, and also understand the process.

8 JANET ALVAREZ: I have a track record of
9 being totally engaged in the communities in which I
10 live, and I consider New York City and all of its
11 communities my community. So I have very good
12 rapport with persons within the community and I--I--
13 I'm quite good at taking very dense and complicated
14 material and simplifying it. And also since I
15 personally am a--a person who has to do something in
16 order to learn it rather than just read it, I totally
17 get when persons need assistance in walking through
18 the process and having to go through the process.
19 Um, I do want to let you know that the Tax Commission
20 does have a number of cases in which persons
21 represent themselves, otherwise known as pro se
22 cases, and that they give them exactly the same
23 consideration. And even there's a system in guiding
24 them as to where to look, and what exactly they will
25 need in order to--to support their reduction of

2 taxes. And I'm very accessible, and I think I have a
3 good rapport with people. So I will be more than
4 happy if I get your advice and consent to work with
5 your community and to see, you know, where it is they
6 feel challenged. And sometimes it just means taking
7 the information that appears dense and lay it out
8 clearly to a person and simplifying it, and
9 presenting it a little bit differently.

10 COUNCIL MEMBER MATTEO: So, just to
11 follow up, would you be willing to come out and do a
12 public hearing in districts and work with our
13 constituents if we brought them to, you know, a
14 school or what-not just so they--you can walk them
15 through the process and understand. Because it seems
16 like when they don't have that, the frustration level
17 just on top of what they believe is the mistake in
18 their assessment, it--it just gets higher and higher.
19 So, you know, I ask that you--that you be willing to
20 do that.

21 JANET ALVAREZ: And it would be my
22 pleasure. I do understand that the Tax Commission
23 has already set up ten scheduled visits throughout
24 the communities, and I would be happy to attend as
25 well.

2 COUNCIL MEMBER MATTEO: So when--when you--
3 -when you--when you witnessed--I think you said last
4 week you--you sat in and you witnessed a pro se
5 application or you didn't?

6 JANET ALVAREZ: No, I did not.

7 COUNCIL MEMBER MATTEO: Okay.

8 JANET ALVAREZ: That one was, um, that--
9 that calendar was totally represented by counsel.

10 COUNCIL MEMBER MATTEO: Oh, that's fine.
11 What do you think are the biggest challenges for--for
12 someone who's representing themselves to get through
13 this process and to have their voice heard, and then
14 ultimately, you know, correct the wrong that they
15 believe is a wrong through the system?

16 JANET ALVAREZ: Well, the big challenge
17 is first and foremost, you know, the person has to
18 realize that this is a process, and it is time
19 consuming and you have to accept that. So the first
20 hurdle is the application, and what needs to be
21 stated on the application, and also the documentation
22 that's going to be required to support why they
23 should get a tax reduction, and how do they obtain
24 that documentation. Those are the major hurdles, and
25 then just being able to be open in terms of having

2 access to come, and be heard, and being heard is very
3 important as well. And then rendering timely
4 determinations.

5 COUNCIL MEMBER MATTEO: Agreed and, you
6 know, through--through the system and the process,
7 you know, they have to do a lot of their own legwork
8 which is, you know, in my opinion extremely difficult
9 for someone to go through and finding out the market
10 value of similar homes in the area. And so, you
11 know, it just becomes extremely, extremely
12 frustrating and difficult. So, um, anything that we
13 can do, you know, as--as the Council working with the
14 Finance Department, the Tax Commission obviously to
15 lessen that and give people the better education and
16 understanding of what they have to go through, is--is
17 always helpful. So I think that that's extremely
18 important. I'm glad you mentioned it. I'm going to
19 send it back to the--to the chair.

20 CHAIRPERSON LANDER: Thank you, Minority
21 Leader Matteo. We've been joined as well by Council
22 Member Margaret Chin from Manhattan. One thing I
23 noted in your--in your written answers was about the
24 idea of--this goes to question of helping people
25 understand the process better with some new tools,

2 short videos or a graphic novel or I don't know.
3 I've noticed even that the Conflicts of Interest
4 Board Twitter handle has gotten much more exciting
5 lately.

6 JANET ALVAREZ: [interposing] Yes, it
7 has.

8 COUNCIL MEMBER MATTEO: They're trying to
9 go from being the Conflicts of Interest Board to the
10 Conflict of Interest Excitement, I'm told. That's
11 the kind of humor that you'll find on their Twitter
12 stream. But I wonder if you can say a little more
13 about, you know, the kinds of tools that you think
14 would help people understand the process better.

15 JANET ALVAREZ: Well, as--as the saying
16 goes, simple is better, and color is always inviting
17 and stimulating and you want the person to be invited
18 and stimulated, and certain colors, you know, elicit
19 enthusiasm, and--and--and optimism. So that's things
20 that you want to consider when you--when there is a
21 daunting task that has to be done. Definitely, to--
22 to make a list of, um, where the property owner can
23 look to obtain the materials that they need is always
24 useful and helpful, and I always believe in little
25 vignettes of actually seeing someone going through

2 the process. So that first off they know they're not
3 alone and that others do it as well, and do it quite
4 successfully, and, therefore, they can do it, too.

5 And also, it takes the fear of the unknown away. So
6 they'll know exactly what takes place.

7 COUNCIL MEMBER MATTEO: Now, one thing
8 that seems like it should be a lot easier in the age
9 of the Internet is finding those comps that finding
10 would have been very difficult before. But I'm also
11 guessing it's not something that applicants would
12 have done before. Do you--do you know. I mean it
13 may be on the Tax Commission website already for all-
14 -for all I know, but do you either--are you aware of
15 tools that would help applicants have an easier time
16 finding the information that they--you know, it's on-
17 -you know, that they would need to make a--to gather
18 the comps, and--and come before the board. (sic)

19 JANET ALVAREZ: Well--well, the first
20 tool is the Tax Commission Appeals Office. That's
21 number one because they do provide a listing of what
22 documentation they will need especially to pro se
23 litigants and where they would go to obtain those
24 documents. The second tool is, you know, we live in
25 the Internet age, and the Internet is definitely one,

2 and NYC.gov also has a host of different type of
3 information on real estate. You have the Department
4 of Buildings. You have your--your tax assessment is
5 up there. Every--every agency is up there, and the
6 contact information all the forms that are necessary
7 are listed on the website as well. So, those would
8 be the first places I would recommended one look and
9 go to.

10 CHAIRPERSON LANDER: Those don't have
11 comps. Do they mean like Zillow.com? Or I don't
12 know. This is your--this is where I would guess
13 you're real estate experience would be--would be
14 helpful.

15 JANET ALVAREZ: Right, well--well, you
16 can always go to different websites to get that. You
17 can--you can--

18 CHAIRPERSON LANDER: [interposing] You're
19 not supposed to advertise. I'm probably not supposed
20 to advertise them either, I imagine, but here I did.
21 But don't go to Zillow.com. I'm sure they're trying
22 to take your advertising business.

23 JANET ALVAREZ: You can always put in a
24 property address and you can even ask Google, you
25 know, what's--what's comparable sales in that area,

2 and Google will give you a listing, and--and not to
3 advertise or anything, but there's also Google Maps
4 where you'll get a, you know, a good full size
5 picture of what's actually on that property, and
6 what's surrounding that property as well.

7 CHAIRPERSON LANDER: Now, I'm going to--
8 this is going to be my hardest question because I
9 noted in your--in your answers you said,
10 Additionally, when pro se property owners appear
11 before me, I will make every effort to help them
12 understand the valuation requirements and the appeals
13 process. So, understanding the appeals process I
14 think is not simple, but at least I think I
15 understand it. The valuation process I have been a
16 Council member for six years, and I worked in
17 planning and land use for many years before that, and
18 I still don't understand the valuation process. So,
19 can you take a--you know, I mean since you offered,
20 I'm going to take you up on it. I'm not yet a pro se
21 applicant, but you know, I guess how will you talk to
22 me? I mean that's probably the biggest challenge
23 here is that the appeals process is--is challenging,
24 but what's really challenging is understanding your
25 valuation to begin with. And what I experience is

2 that people they just have no understanding of why
3 and how their property is valued the way that it is
4 at all. So I wonder, you know, pretend like I'm a
5 pro se applicant and you're giving me that sort of
6 just basic tutorial that helps me understand in any
7 basic way why my property got valued the way it is,
8 and how I should understand that and think about it
9 before figuring out whether I have any legitimate
10 claim or--or not.

11 JANET ALVAREZ: Basically, you know,
12 under--under the tax assessment announcement that's
13 sent out by the Department of Finance, and by the
14 way, the Department of Finance is the one that does
15 the valuation, and I have not as of yet been in with
16 the President of Department of Finance and/or seen
17 any of the valuation tools or methods that they use
18 to value the property so--

19 CHAIRPERSON LANDER: [interposing] He's
20 a very nice guy--

21 JANET ALVAREZ: Yes.

22 CHAIRPERSON LANDER: --Mr. Jiha. He's
23 super, super nice so, but-- [laughs]

24 JANET ALVAREZ: But I'm looking forward
25 to it, and--and basically in terms of a pro se

2 litigant, they want to look at the market value and
3 the assessed value, and that's quite different. Um,
4 and the assessed value is really the Department of
5 Finance's valuation for tax purposes of the property.
6 And I--I really--I can't give you the formulas at
7 this time. However, I would be happy after I've had
8 time and been trained to revisit that.

9 CHAIRPERSON LANDER: And I just--I think
10 that would be--especially--especially for I think
11 that--whether it's the video or the graphic novel or
12 the field hearing. I mean I understand what you're
13 saying that what the Tax Commission reviews are a
14 couple of things that you went over last time. So,
15 you know, obviously if your home is out of whack with
16 surrounding homes in terms of its value, then you can
17 claim that, you know, it's too high relative to
18 nearby comparably priced properties, as you've said.
19 Or if you're misclassified as one thing or another,
20 you get two others, maybe you can refresh my--my
21 memory on what the--what the appeals rules are. But
22 I would just say I think the core problem in people's
23 thinking about the appeals process is that they just
24 don't understand the valuation process. And so,
25 there's no basis to figure out is that right or fair?

2 It doesn't make any sense. So I would urge you in
3 addition to coming to better understand that even
4 though I hear you that the Department of Finance's
5 Valuation Rules are not the purview of the Tax
6 Commission if you're going to help people understand
7 them, trying to be able to understand them and
8 explain them would be a good place to start. So--but
9 just reminding you so those are the--you had--you
10 told us last time this is kind of--I think you've
11 talked about two of them here today, the grounds on
12 which people can bring--can bring an appeal.

13 JANET ALVAREZ: Yes, in this
14 classification. There's four classifications that's
15 been designated by the New York State Property Law.
16 You know, Class 1 is one to two and three-family
17 homes. Of course, with all law there's exceptions to
18 the rules and/or additions that can fall within that
19 class. Class 2 is any other residential property
20 that doesn't fall within Class 1. Class 3 is for
21 utilities and Class 4 is basically commercial and--
22 and larger type properties. I gave you an example,
23 if I recall, of a Class 1, 2 or 3 and perhaps maybe
24 a--a--maybe a Class 4 that's of a lower value, a
25 small business that maybe was misclassified, and is

2 actually-- You know, sometimes there's one--I'll give
3 you an example. If you're a small business and you
4 rent to a not-for-profit, you may--you may assume
5 that because you're a small business and a not-for-
6 profit is tax-exempt that that tax-exemption applies to
7 your property taxes. But, in fact, it does not.
8 Just because you rent to a not-for-profit doesn't
9 mean that that exemption applies to you. So that's
10 another example, um, of a misclassification.

11 CHAIRPERSON LANDER: Okay. All right, I
12 see Council Member Chin has a question and then
13 Council Member Matteo another.

14 COUNCIL MEMBER CHIN: Good morning.

15 JANET ALVAREZ: Good morning.

16 COUNCIL MEMBER CHIN: Great to see you
17 again.

18 JANET ALVAREZ: Thank you.

19 COUNCIL MEMBER CHIN: My question is
20 that, you know, most of the--I know a lot of property
21 owners when I complaints, you know, in my office or
22 even based on my own personal experience often times
23 when a property owner hires someone to help them
24 advocate their appeal, they usually win. So, as the
25 Tax Commissioner, would you look at all these appeal

2 cases and find out why like the assessment or the
3 value was wrong in the first place. Because it's
4 like it's just--it's really common knowledge that
5 when you get your tax bill, you better appeal. I
6 mean like in the Co-Op Building that I'm in, like
7 every year we do the same thing. You got to go and
8 fight it, and then you fight it, and you will a
9 little bit. You get something back. So that--
10 something is not right there if they didn't do it
11 right in the first place. So how do you kind of look
12 at that situation and how to resolve this so that
13 people don't automatically don't always have to hire
14 somebody to fight it because they know my tax bill is
15 wrong? Because I mean the Commission sees a lot of
16 the appeal cases. So based on that I mean using--I
17 mean there's a large number every year.

18 JANET ALVAREZ: That's true.

19 COUNCIL MEMBER CHIN: So how are you want
20 to use the knowledge of all these appeal cases and go
21 and talk to the Finance Department and say, hey,
22 maybe you guys are not doing something that you
23 should be looking at because all these appeals comes
24 in?

2 JANET ALVAREZ: Well--well, I am looking
3 forward, you know, to working with the President of
4 the Commission, Hoffman, and the other Commissioners,
5 and also the part-time commissioners and the staff,
6 and looking at the procedures, and looking at
7 scenarios like you just stated in terms of, you know,
8 is there a glaring, you know, mis-- Is there a
9 glaring number of--of concerns in one area that
10 perhaps means that that needs to be assessed and
11 taken a look, and I--you know, I would be more than
12 willing to--to work collective with them in
13 addressing any type of glaring, what I call--well,
14 without--for use of a better word, where the seems to
15 be more of a number of--of maybe discriminatory or--
16 or something of that sort that appears to be
17 discriminatory toward one group and not another.
18 However, I have to assure you that the Tax Commission
19 does give the same consideration and review to a pro
20 se litigant as it does to one who is represented by
21 the--by an attorney and/or other professional. So I
22 would definitely have to take a look into those
23 numbers and then get back to you on that, if I may.

24 COUNCIL MEMBER CHIN: I think that--that
25 would be helpful to really do an analysis of why, you

2 know, you--you get money back when you appeal every
3 year and as you say, if the Commission treats pro se
4 the same as someone represented professionally, I
5 think I agree a lot more education and communication
6 needs to be done because people need to know that
7 they have a right to get a fair shake just to go and
8 appeal that. So we need to know what the process is.
9 So I think that's something that we would love to
10 work with you to make sure that, you know, our
11 constituents can be able to get a fair deal.

12 JANET ALVAREZ: Well, if given the advice
13 and consent, I--I would be more than happy to go out
14 into the community and assist with explaining and
15 even walking persons' through the process and also
16 working with the Tax Commission to simplify and make
17 it more user friendly.

18 COUNCIL MEMBER CHIN: Good. I look
19 forward to working with you. Thank you. Thank you,
20 Chair.

21 CHAIRPERSON LANDER: Thank you, Council
22 Member Chin. Council Member Matteo.

23 COUNCIL MEMBER MATTEO: Thank you. So,
24 in my experience of 11 years and working with the
25 City Council, my constituents have the exact

2 opposite. They appeal and they lose all the time.
3 So it's not for me not only just to learn the
4 process, but maybe where you could be helpful is
5 understanding that maybe my constituents need help
6 with doing the--doing the process better, filling out
7 the paperwork better, getting the right information.
8 I find that they go through it, they go on the
9 websites. They do it, and maybe they're applications
10 weren't complete. Maybe they just don't have the
11 right information, and then they get frustrated and
12 stop doing that. So somewhere else where I think
13 it's important is understanding not only working
14 through the process of the system, but actually
15 walking through the substance of how they can be
16 successful, you know, if that's--if that's warranted
17 and merited. But, I don't think that they completely
18 understand what they need to put down on the
19 application, what information they get. It's
20 extremely confusing especially for our seniors. And
21 they're not going to get attorneys. So, you know, at
22 the end of the day I want to help them through the
23 process, too, but I also want to help them if they
24 are not providing that information that's getting
25 them to that end result of reducing their taxes based

2 on an error or something else. So I would ask that
3 you'd offer your thoughts on how we can be helpful in
4 that regard as well.

5 [pause]

6 JANET ALVAREZ: Well, I--I'm--I am aware
7 that the Tax Commission does go out and they do
8 during their presentations with the community they do
9 assist with the completion of the applications. And
10 maybe perhaps in addition to going out into the
11 communities maybe, you know, we--and, of course this
12 is with the Tax Commission President and the other
13 commissioners' assessment that this is something they
14 may want to consider doling. But working with the
15 City Council and maybe perhaps training the trainers,
16 so to speak, or--or staff that your community and
17 your constituents feel comfortable to go to if in the
18 event they have an additional question or to, and is
19 unable to reach out to the Tax Commission. So,
20 that's--that's one scenario where I feel that more
21 could be done. I'm more than willing to go out, and-
22 -and to--to observe the process, which I get to
23 observe. So, I would love to refrain commenting more
24 on it until I've seen it in action, and actually get
25 a sense as to what the frustrations are, and maybe

2 perhaps, you know, come up with some ways to see how
3 to best serve your constituents.

4 COUNCIL MEMBER MATTEO: I appreciate
5 that. Maybe--maybe when we--we do a hearing or forum
6 we can--I think one of the ways we can do is present
7 a way that someone who actually went through the
8 process and was successful, what information they
9 gathered and walking them through it. So people
10 don't want to just read the paperwork, which is, you
11 know, insane for some of these people to--to not--to
12 do on their own. But to actually look at where
13 someone was successful from start to finish. Because
14 at this point your--your NOV in January. Then you
15 have the deadline to submit your paperwork. You
16 know, so maybe we could--we could provide them not
17 only with--with the time that they have to do, but
18 actually as past case that was success especially for
19 my constituents in Class 1 property, and they went
20 about being successful. So they can mirror that and
21 have a much more simple process instead of going back
22 and forth. It's--it's something that I think is--
23 would be extremely helpful. Chair Lander, thank you.

24 CHAIRPERSON LANDER: Thanks very much and
25 I'm just to share--underline something that Council

2 Member Chin raised that I haven't thought about
3 before. I think it's a good--and really in some ways
4 it's more for the--for the chair than for the--the
5 members. But it led me to go back and look at the
6 2014 Tax Commission Reports, which is fine.

7 JANET ALVAREZ: [interposing] It's
8 online.

9 CHAIRPERSON LANDER: I haven't looked at
10 this before. So it's online. I guess there were as
11 you sort of said in your written application there
12 were, you know, last year 52,221 applications. There
13 were almost 25,000 hearings, and of those it looks
14 like somewhat over 9,000 of them received assessment
15 reduction offers resulting in an assessment reduction
16 proposal of over \$5 billion and tax relief of--of
17 over \$500 million annually for--for taxpayers. So,
18 some significant assessment reductions, and I think
19 it speaks of the fact that certainly, you know, a
20 substantial number of applicants are able to work
21 their way through the process and receive a
22 reduction. Although not quite, as Council Member
23 Chin said, that everyone does. Actually, a minority,
24 you know, a minority of--of applicants do. But it
25 strikes me that one thing that would be very

2 interesting to--to explore and maybe this can be done
3 in the 2015 Annual Report, is whether there are some-
4 -some trends there. Either things the Department of
5 Finance can do better because it's making mistakes
6 that could be correct and, therefore, people wouldn't
7 need to appeal or pulling out a little more about
8 where people are succeeding and failing at getting
9 through the process that might help us get better
10 information to people about--about what information
11 they need to provide. So that's just a suggestion.
12 It's not a--a question for you today, and obviously
13 it's nice to have President Hoffman here, and we can
14 work together to achieve that. We've been joined by
15 Council Member Jumaane Williams from Brooklyn.
16 Council Member Williams, we are--we've--we've had a
17 good discussion with Ms. Alvarez who's learned a lot
18 about the tax issue because she attended a Tax
19 Commission hearing since our last hearing, and I
20 think had some useful information to give us from
21 that. We received the information on the--the
22 complaint that we were addressing in our last
23 meeting. But if you have any--any questions.

24

25

2 COUNCIL MEMBER WILLIAMS: I look forward
3 to hearing from my colleagues how the discussion
4 went. So far, I heard it went pretty good.

5 CHAIRPERSON LANDER: Um--

6 JANET ALVAREZ: [interposing] Well, good
7 morning and thank you for this opportunity to be back
8 before you.

9 CHAIRPERSON LANDER: All right. Okay, so
10 I don't think that--we don't have any further--any
11 further questions. So, um, we will still recess the
12 hearing. We generally don't vote in this committee
13 at the time of hearing because we've made that a
14 practice in this--in this term. Um, well, yes, so
15 we'll--I mean we always--so in--in general, and this
16 is our standard practice around the hearing. We
17 recess at the end of the hearing to provide
18 additional time and information for us to review
19 materials, and share. If there are any members of
20 the public who have come intending to testify,
21 they're most welcome to. Sorry, I don't think anyone
22 has signed in, but if there is anyone here who came
23 intending to testify, we're very glad to listen.
24 Otherwise, we'll go ahead and close the hearing--and
25 close the hearing for now and recess the--the

2 committee meeting, and we will resume from recess
3 tomorrow at 10:30 in advance of tomorrow's meeting--
4 tomorrow's Stated Meeting as well so--

5 JANET ALVAREZ: Again, I want to say
6 thank you for this opportunity to come back and--
7 before the committee.

8 CHAIRPERSON LANDER: And we appreciate
9 the time that you took both to come back this
10 morning, but also in between the last hearing and now
11 to do some additional work to gain additional and
12 knowledge into the work of the Council.

13 JANET ALVAREZ: My pleasure.

14 CHAIRPERSON LANDER: Thank you very much.
15 This hearing stands in recess.

16 [gavel]

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C E R T I F I C A T E

World Wide Dictation certifies that the foregoing transcript is a true and accurate record of the proceedings. We further certify that there is no relation to any of the parties to this action by blood or marriage, and that there is interest in the outcome of this matter.



Date November 29, 2015