

Reassessing claim

Court records: Nassau no longer saying formula to value homes a 'trade secret'

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Nassau has dropped its claim that the computer formula used to develop new home values for the county's reassessment is exempt from disclosure because it is a "trade secret," court records show.

Instead, the county said Nassau officials misunderstood Lynbrook homeowner Dennis Duffy when they repeatedly denied his Freedom of Information Law requests for the algorithm used to develop his home's new assessment.

County attorneys also said in court papers filed late last month they were providing Duffy with the computer codes "by which all of the preliminary assessments were established."

But Duffy and others critical of the reassessment said Tuesday the documents provided by the county do not satisfy his request.

"The county dumped over 200 pages of, to me, indecipherable computer code," Duffy said. The county provided the codes in a printed pdf format, rather than a computer file, he said, preventing him from using diagnostic tools to determine how the assessments were prepared.

"It's a disgrace that the county is hiding behind 200 pages of computer code in their attempt to make sure homeowners have no way of understanding how their homes are assessed," Duffy said.

Referring to the thousands of meetings homeowners have had with assessment staff after the new values were issued, Duffy said, "The county has proven that they told us the truth: 'We don't know how we assessed your house. It's all in the computer.'"

Duffy filed suit in state Supreme Court in Mineola in April to force County Executive Laura Curran and Assessor

David Moog to reveal the algorithm.

Initially, the county called the formula "interagency or intra-agency materials" that were exempt from disclosure. When Duffy appealed, the county said the formula was a trade secret because it was embedded in the software of a consultant hired for the reassessment.

At Duffy's request, the state's open government committee issued an opinion that Nassau should not be permitted to claim trade secret status because the algorithm was used to make important government decisions.

In response to Duffy's lawsuit, Deputy County Attorney Andrew Scott wrote, "It appears that there was either some misconceptions or misunderstandings" about Duffy's FOIL.

"Just so the record is clear, the documents provided with this response are the actual codes . . . Stated differently, they are the algorithms for the reassessment," Scott said.

Curran spokeswoman Justine DiGiglio added in a statement Tuesday, "Mr. Duffy's FOIL was for the formula used to deter-

mine new market values. The formula he requested is computer code and that is what was provided." She said Nassau maintains there are "vendor trade secrets," but the codes were "not part of the vendor's intellectual property."

Since the county produced the requested information, Scott asked Justice Stephen Bucaria, who is hearing the case, to dismiss Duffy's complaint. Scott also argued against awarding legal fees to the nonprofit Government Justice Center, which represented Duffy without charge, saying the county "had a reasonable basis for denying the FOIL request."

But Cameron Macdonald, the center's executive director, responded in court papers last week, "Persons whose FOIL requests are improperly denied by an inconsistent and evasive agency should not be required to bear the expense of filing and attorney's fees to bring lawsuits to obtain public records."

Macdonald also noted, "The county never indicated that it did not understand what records petitioner requested."

Bucaria has not ruled on the motions.

Duffy and Hempstead Tax Receiver Don Clavin, a Republican running for town supervisor this fall, said separately Tuesday they were looking for computer experts to translate the codes. Clavin had hosted Duffy at a news conference earlier this year.

At a news conference with Nassau County Legis. William Gaylor (R-Lynbrook), Clavin said the county released the requested codes after the deadline for filing appeals.

"This is nothing but a stall tactic and a slap in the face to residents — 239 pages of computer formula typed out and sent," Clavin said.

The town has posted a link to the PDF, "asking residents, if you're a computer analyst, take a look at it," Clavin said.

Gaylor said, "I'd like to make a bet with the county executive. I bet \$1 she can't explain what this formula means in terms of what went into determining how properties were reassessed. It's a simple challenge. Let's see if she can step up and answer the question."

CUOMO VOWS TO FIGHT IRS ON SALT DEDUCTIONS

BY MICHAEL GORMLEY
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ALBANY — The Internal Revenue Service on Tuesday issued final rules that would hinder states such as New York from helping some taxpayers avoid higher federal taxes under President Donald Trump's tax law.

The tax law capped the amount taxpayers who itemize could deduct for state and local taxes at \$10,000. That's a far smaller deduction for wealthier taxpayers in high property tax areas such as Long Island.

In response, Cuomo proposed a complex system in which New Yorkers could use specially created state and local funds set up like charities to help pay their state and local taxes while maintaining the full deductibility of charitable contributions through tax credits.

On Tuesday, the IRS rejected that plan by creating rules that



Gov. Andrew M. Cuomo called the Internal Revenue Service's rejection of his tax plan for New Yorkers a "politically motivated economic assault" on the state.

would drastically reduce the benefit of using Cuomo's optional workaround plans.

Under Cuomo's program, a taxpayer could donate \$1,000 to a special state fund and get

a 70 percent credit against the taxpayer's state and local tax bill. But the final IRS rules say the taxpayers could only claim a tax deduction of \$300.

"The federal government is continuing its politically motivated economic assault on New York," Cuomo said, again accusing the Trump administration of targeting Democratic-dominated states such as New York. "We will pursue all options, including litigation, to resist this attack on our state and our taxpayers."

Few New Yorkers had signed up for the state plan because the IRS already had been critical of the workarounds by large, Democratic states such as California, New Jersey and New York.

Many middle-class and working families received a tax cut under Trump's plan. But the plan also included a large corporate tax cut, and the cap on the deductibility of state and local taxes was a way to pay for it.



Mexico's mammoth find

Hector Aguilar Rosas, from the civil association of Tepalcayotl, displays the fossilized remains of a woolly mammoth found in the town of San Francisco Totimehuacán, in the state of Puebla, Mexico, on Tuesday. The remains of the mammoth, a camel and a giant wolf dog, between 10,000 and 14,000 years old, were found in private land. For more health, science, **SEE A23.**