

Testimony of John Heesemann

Before the New York City Council Committee on Rules, Privileges, and Elections

October 3, 2023

Good morning, Chair Powers, Speaker Adams, and Members of the New York City Council Committee on Rules, Privileges, and Elections. My name is John Heesemann and I am pleased to be here today and have the opportunity to discuss with you my nomination for the position of Commissioner for the New York City Tax Commission.

My New York City career started here at the Tax Commission in June of 1984 as an Office Associate. I then took the prerequisite civil service tests for Assistant City Assessor and then Assessor. When I left the Tax Commission in 1999, I was Director of the Appraisal Unit, supervising nine City Assessors and six part-time Commissioners, of which I am now applying to become. As Director, I was directly involved in all aspects of getting the 30,000 applications collected, inputted, hearings scheduled, determinations made and sent out. I was also charged with the review process wherein offers of reduction were looked at. I was also in constant contact with our colleagues at the NYC Department of Finance, as well as outside attorney groups. Before becoming Director of the Appraisal unit, I was personally involved in hearing, and making determinations on approximately 25,000 cases.

In 1999 I left the Tax Commission to go to work at the NYC Law Department (LD) as a City Assessor in the Tax and Bankruptcy Division. The LD is the second step in the appeals process for Real Property Tax cases. This work entailed analyzing individual Certiorari cases covering many open tax years and negotiating settlements in phone and in-person conferences. Asking for and analyzing discovery information was paramount in working these cases up. Extensive use of our Casecalcs spreadsheets was also a large part of our responsibilities. Over 99 % of our cases were settled, either by making a proposal of reduction or by the petitioner withdrawing their case. The other 1% proceeded to trial, which is a very expensive process. We also contacted the NYC Department of Finance, when warranted to get specific details, or in some cases giving them certain details. This work also entailed updating and responding to weekly Court Calendar cases. When requested, I also consulted with Division members on individual cases and procedures.

After retiring in August 2021, President Henn approached me about working as a part-time employee to handle 40 calendars of cases. I started last June and have continued this year. With an average of 36 cases on a calendar, I will have added over 2,800 cases to my career total.

I am a lifelong Queens resident, my first 30 years growing up in Woodhaven, and the last 34 years in Rockaway. I have dealt with individual taxpayers as well as attorney groups in my long career and understand the frustration many people have regarding property taxes. I believe that explaining to somebody how the system works, even when you don't give them a reduction goes a long way towards better understanding of this very complex system.

I look forward to any questions you might have.