Opening Statement of Gary Bristol Before The New York City Council Committee on Rules, Privileges and Elections

October 3, 2023

Good Morning, Chair Powers and members of the Committee on Rules, Privileges and Elections. My name is Gary Bristol and I come before you today seeking your confirmation and consent for appointment as the Manhattan part-time Commissioner for the New York City Tax Commission. It is a privilege and honor to be considered.

I have been a resident of Manhattan since 1994. I have had the pleasure of working in City government serving the people of this great city for more than 25 years, first as an attorney with the New York City Office of the Corporation Counsel, and this year with the Tax Commission.

I started in Corporation Counsel's Family Court division for two years, then transferred to the Tax & Bankruptcy Litigation Division, where I represented the Tax Commission and the New York City Department of Finance before federal bankruptcy court, and state court at the trial and appellate levels. Over the years I analyzed thousands of primarily state supreme court challenges to the Tax Commission and Department of Finance determinations of tax assessment valuations and of eligibility and compliance issues regarding various tax benefits programs.

After retiring from the Corporation Counsel last year, the Tax Commission offered me a position as a part-time hearing officer to help review and determine the large number of annual applications received by the Tax Commission for correction of assessments, which I gladly accepted. Beginning in May, I have conducted about 30 hearings to date, involving calendars of more than 1,000 properties. I believe my experience and demonstrated service well qualifies me for consideration of the position of part-time commissioner to effectively administer the

responsibilities and functions of the Tax Commission's mandate to independently review the annual real property tax assessments set by the Department of Finance. I hope to support the continued and considerable efforts expended by the current president and staff to be fair, efficient and transparent within the constraints of the law, especially as to unrepresented taxpayers.

Finally, although my family reminds me that, unlike them, I'm not a native New Yorker, I do deeply appreciate this city and all it has given me over 30 years. My daughter is a proud graduate of the New York City public school system. And having been both a homeowner and renter I appreciate the responsibilities, liabilities -and assessments- associated with each form of residence. I wish to continue working in the public sector and believe my experience well qualifies me to administer the duties of the Tax Commission in a way that is as fair, transparent and efficient as possible, which is what the citizens of this city should expect, and nothing less than what they deserve.

Thank you again for your time and consideration, both this morning and in reviewing my application. I am happy to answer any questions you may have.