

OFFICE OF THE NASSAU COUNTY CLERK



2008 ANNUAL REPORT



**MAUREEN
O'CONNELL
NASSAU COUNTY CLERK**

MAUREEN O'CONNELL
NASSAU COUNTY CLERK



OFFICE OF THE COUNTY CLERK
240 OLD COUNTRY ROAD
MINEOLA, NEW YORK 11501-4249
TELEPHONE: 516 571-2664
WWW.NASSAUCOUNTYNY.GOV/AGENCIES/CLERK/

Dear Resident:

I am pleased to provide the Annual Report of the Nassau County Clerk's Office for the fiscal year 2008.

Created by the New York State Constitution, the Nassau County Clerk's Office acts as agent for the state and is part of New York State's Unified Court System serving as the Clerk of Supreme and County Courts. The office has unique duties pertaining to processing and indexing all real property ownership records and court records. Every record must be reviewed for statutory compliance and is retained in perpetuity. In addition, the County Clerk is responsible for safeguarding the vital historic records of the County including the storage and retrieval of records belonging to many county departments.

While one of the most public offices in Nassau County government, the matters handled by the Clerk's Office are of a personal nature to the hundreds of residents who utilize our services daily. My dedicated staff assists residents, legal professionals, other governmental agencies, court staff and the judiciary with numerous types of services every day including: court filings, name change orders, small claims assessment review petitions (SCAR), deeds, mortgages, mortgage satisfactions, real property maps, judgments and liens, business certificates, notary public requests, passports, and veteran's discharge filings. In 2008, over 560,000 transactions were filed in the Clerk's Office equating to nearly 2,300 transactions each business day. Accordingly, the Clerk exercises a non-delegable fiduciary duty as a collection agent for funds generated by these services on behalf of other taxing jurisdictions, including New York State and the Unified Court System and thereafter disburses the funds to these agencies.

The Clerk's Office provides real time recording of documents. In addition, a mission of the Clerk's Office is to continue the back file conversion of older records maintained on dated media to a singular digitized platform. My ultimate goal is to create one centralized electronic format for all land records from 1899 to the present.

Additional goals for the Clerk's Office now, as was throughout last year, are the continued implementation of available technology, responsive constituent services, office efficiency and productivity, and personal privacy protection.

Through the assistance of a grant awarded to the Clerk's Office by the New York State Department of Education State Archives Division shelving improvements are being made to better accommodate the ever increasing volume of records required to be stored in accordance with state standards.

Further, in partnership with the Unified Court System, we are continually expanding on the e-filing pilot initiative, which allows for recording documents through electronic submission. By year's end, this office processed almost 1,700 cases electronically, an increase of 4475% over the previous year.

During my tenure as County Clerk, I have consistently carried out my prescribed Constitutional, fiduciary and statutory obligations to the residents of Nassau County, New York State and other jurisdictions through the careful allocation of the resources provided by the County. Toward this end, my office is committed to continue to provide the optimum level of service the residents of Nassau County so rightfully deserve.

Very truly yours,

MAUREEN O'CONNELL
Nassau County Clerk

TABLE OF CONTENTS

HISTORY OF THE COUNTY CLERK’S OFFICE	1
FEES & TAXES STATUTORY AUTHORITY	2
SCOPE OF SERVICES PROVIDED	3
DEPARTMENT DESCRIPTIONS	4
INITIATIVES	6
YEAR IN REVIEW	7
SUMMARY OF RECEIPTS AND DISBURSEMENTS	8
COURT RECORDS	9
SCHEDULE 1	
REAL ESTATE TRANSFER TAX (RETT)	10
SCHEDULE 2	
RECEIPTS BY TYPE	11
SCHEDULE 3	
LOCAL MORTGAGE TAX DISTRIBUTION	12
SCHEDULE 4	
COUNTY RECEIPTS	13
SCHEDULE 5	
MORTGAGE TAX COLLECTED	14
SCHEDULE 6	
EQUALIZATION AND ASSESSMENT FEES	15
SCHEDULE 7	
RECORD MANAGEMENT FEES	16
SCHEDULE 8	

HISTORY OF THE CLERK'S OFFICE

The Office of County Clerk is steeped in history. The County Clerk traces its origins to the middle ages, in England, when the Clerk was appointed by the King to travel with the circuit judge. Then, the Clerk was responsible for recording land transactions, maintaining court files, and representing the Crown. As with her predecessors, the Nassau County Clerk remains responsible for land recording and maintenance of court files, most of which are kept in perpetuity.

The New York State Constitution designates the Office of County Clerk as the principal office of county government. Further, the duties of this office are mandated by the State Constitution and by state and local law.

Today, the work of the Nassau County Clerk's Office affects and services more residents than any other county agency. Every deed, mortgage, lien, judgment, business certificate, U.C.C. filing, civil and criminal court record, notary public license and renewal and veteran's discharge is filed or recorded here. The scope of most responsibilities is derived from the following:

- Clerk of Supreme and County Courts (NYS Constitution, County Law § 525)
- Clerk of the Courts of Record (CPLR §8016)
- Register of Land Titles (Real Property Law §372, County Law §525 and General Construction Law § 42)
- Records Management Officer (Arts and Cultural Affairs §57.19).

Recording a document in the County Clerk's Office incorporates the document into the official record maintained by the Clerk. It is available for public inspection. Pursuant to County Law §208, the official record is accepted as evidence in a court of law.

The County Clerk's Office is the official repository for Nassau County, and maintains millions of vital legal documents and public records relating to business, property ownership and civil and criminal cases in Supreme and County Courts.

Since the County's inception in 1899, its Clerks have recognized the legal significance of their office, understanding the importance of the records and maintaining their integrity for future generations. Mindful of the fiduciary and statutory obligations to the residents of Nassau County, I will continue to develop new and innovative ways to improve and streamline the recording and retrieval of these records in a secure manner.

FEES & TAXES

STATUTORY AUTHORITY

Fees and taxes collected by the Office of the County Clerk which are remitted to various Federal, State and local municipalities as follows:

MORTGAGE TAX

In accordance with Article 11 of the New York State Tax Law assessed on mortgages for single and multi family dwellings, commercial property and vacant land through private lenders, natural persons or Federal Credit Unions.

REAL ESTATE TRANSFER TAX

In accordance with Article 31 of the New York State Tax Law assessed on conveyances of real property.

SUPREME AND COUNTY COURT FEES

In accordance with Article 12 of Nassau County Laws and Article 80 of the New York State Civil Practice Law (CPLR) for County Clerk services as Clerk of the Supreme and County Courts.

RECORD MANAGEMENT

In accordance with New York State laws, Records Management Surcharge for document processing.

EQUALIZATION AND ASSESSMENT

In accordance with §333(3) and §574 of the New York State Real Property Law (RPL), assessed on each RP-5217 form filed with the Clerk's Office.

NOTARY LICENSING

In accordance with New York State Executive Law §131, for the processing of Notary Public Commissions.

SCOPE OF SERVICES PROVIDED

- Recording all deeds, mortgages, mortgage satisfactions and other real property related filings
- Filing and maintaining county land and subdivision maps
- Issuing civil case index numbers, requests for judicial intervention, notes of issue and jury demands
- Indexing all Supreme Court files and related documents
- Maintaining Supreme and County Court case files
- Processing name change applications
- Receiving and processing Notices of Appeal to the Appellate Division
- Processing Small Claims Assessment Review (SCAR) matters
- Processing Tax Certiorari cases
- Recording Powers of Attorney
- Indexing judgments, judgment dispositions and satisfactions
- Providing certificates of disposition of judgments
- Filing transcripts of judgments from other courts
- Indexing all liens, lien satisfactions and discharges
- Filing New York State warrants and federal tax liens
- Broker Affidavit of Entitlement to Commission filings
- Registering and filing business names
- Notary Public licensing and renewals
- Maintaining oath of office cards and signature cards of all notary publics qualified in Nassau County; authenticating notary signatures
- Maintaining Oaths of Office registry
- Recording and maintaining Veteran's Discharge (DD-214) documents
- Issuing Veteran's Peddlers licenses
- Passport Acceptance Agent
- Recording Uniform Commercial Code filings
- Recording Firefighter's Exemption Certificates
- Maintaining naturalization records from 1899 to 1997
- Conduct title, judgment and lien searches
- Providing certified copies of all filed and recorded documents
- Record various documents for other municipalities and agencies

COUNTY CLERK DEPARTMENTS

ADMINISTRATION

The Administration is responsible for planning and directing all phases of the Clerk's Office operations. It processes and maintains all personnel and payroll records, prepares the budget, effectuates purchases and expenditures, provides public information, constituent services and acts as liaison for inter-governmental affairs.

ACCOUNTING

The Accounting Department is responsible for all accounting operations, including daily reconciliation of all accounts and maintenance of general ledgers and journals. It is responsible for depositing and remitting all fees and taxes collected by the County Clerk. This department verifies that accurate mortgage tax is collected and remitted to the appropriate entity on every mortgage recorded in accordance with Tax Law, Article II, §§250-267. Court related filing fees, business and other filings fees are collected and remitted to the proper entities in accordance with applicable law.

COURT DOCUMENT ROOM

The County Clerk is the Clerk of the Supreme and County Courts and maintains all court files for civil and criminal matters including matrimonial files, tax certioraris and Criminal Court minutes received from attorneys, parties, courts, and process servers. The Clerk's Minutes, a listing of various documents filed by index number, is available on the public access database. The public is able to view on-site most Supreme Court documents. Court requisitions, subpoena responses, requests by mail, are also processed by this department.

COURT RECORDING

In accordance with the CPLR, this department indexes and maintains all court actions received from Supreme and County Courts. It also processes all subsequent pleadings and papers, including decisions, Judgments of Divorce, stipulations, orders, judgments, transfer orders, commissions to committee, and other court documents.

LAND RECORDING DEPARTMENT

This Department's operations are in compliance with numerous sections of the Real Property Law. Its functions include recording deeds, mortgages, mortgage assignments, mortgage satisfactions, easements, covenants, powers of attorneys, etc. Recording fees and taxes are collected as required by law.

LAND RECORDS

The County Clerk is responsible for maintaining a Land Records registry, including the archival records of Mortgages, Deeds and Maps dating back to 1899. Over the years, this registry was maintained in various media formats, and since 1992, on the Clerk's database. All media document a property's genealogy and all instruments are available for public viewing. This department is also responsible for maintaining archival subdivision maps.

LICENSING & RECEIVING

This department files judgments and several types of court documents including liens, real estate broker Affidavit of Entitlement to Commission, separation agreements, Family Court Orders and Notices of Violations, lis pendens, confessions of judgment, and judgments of foreclosure. All judgments and liens are verified and quality controlled to ensure the accuracy of the public record.

- **Licensing** - This division accepts for filing several federal, state and county licenses and certificates, records Certificate of Release or Discharge from Active Duty (DD-214), provides certified copies thereof, issues Veterans Peddler's Licenses, records Firefighter Exemption certificates, and maintains Naturalization records from 1899 to 1987.
- **Business Names** - This division records and maintains all filings relative to business certificates, corporations, assumed business names (DBA), and religious corporations.
- **Notary** - The Notary division handles notary renewals on behalf of New York State, maintains notary signature cards for every notary qualified in Nassau County and authenticates notary signatures. On-site notaries are also available to notarize signatures.
- **Passports** - The County Clerk acts as an agent for the United States Passport Service and processes passports.

MICROGRAPHICS & IMAGING

Microfilms and digitizes paper records that become permanent instruments and part of Nassau County's history. The records include: land instruments, judgments, Uniform Commercial Code filings, Business Name filings and other Receiving Department documents.

RECORD MANAGEMENT CENTER

The Records Management Center for Nassau County is located in Westbury, and is under the purview of the County Clerk's Office. The department maintains millions of inactive Court files and county records from 54 county agencies. The goal of this Department is to provide a secure storage facility for County Government and Court records, while ensuring the timely retrieval of those records and proper disposal of records that reach the end of their legally prescribed retention period.

SECTION/BLOCK AND LOT

Property cards and land maps for all real property located in Nassau County are maintained by this Department. The department is the most visited Department by the public and handles hundreds of inquiries daily. Available for use are public access computer terminals that allow for searching and printing of land records. This Department is responsible for assisting the residents, professionals and other county agencies and municipalities in locating documents.

This department also files all highway and subdivision maps for real property located in Nassau County, which currently total in excess of 12,000 maps.

INITIATIVES

ELECTRONIC FILING

The Nassau County Clerk has been selected to participate in the Unified Court System's pilot program known as Filing By Electronic Means (FBEM), which permits electronic filings in certain cases. As a result of legislative and regulatory action, this program allows the acceptance of electronic filings for commercial and tort cases in Supreme Court in Nassau, and just over a dozen other counties statewide. There is no fee for use of the system, though regular court fees are paid by credit card or in person.

This project demonstrates improved control of the paper flow between courts and civil litigants. First authorized by the New York State Legislature in 1999, and subsequently extended, the program permits parties to commence lawsuits electronically and to exchange briefs, and motion papers online. To best utilize the system, we have provided training for county clerk staff in conjunction with the staff of Supreme Court. In 2009, we are extending e-filing to Small Claims Assessment Review Petitions (SCAR). We are working with the Unified Court System and members of the bar to identify other types of cases for the program.

We are pleased to partner with the Unified Court System on this important initiative that will serve as the basis for reform in the New York State court system.

BACK FILE CONVERSIONS

Since 1899, the County Clerk has been responsible for maintaining a land registry for all properties within Nassau County. This registry, developed in different formats, is based upon the available media of the time. The first index used for tracking land transactions was a listing by Section, Block and Lot on property cards. There are in excess of 1.3 million property cards on record. The County Clerk's Office is privileged to be awarded the County Clerk Initiative Grant from the New York State Archives Division of the Department of Education, which enables the office to purchase equipment and customized software to permit the conversion of property cards to an electronic platform.

In addition, land records prior to 1992 were recorded in different media (i.e. liber books, microfiche and microfilm). The office continually works on migrating documents maintained on the various media into the current electronic platform. The digitized conversion will facilitate public search for land documents recorded prior to 1992, when the Clerk's office began electronic recording.

With the assistance of the New York State Department of Education State Archives program, the County Clerk's Office was awarded a grant for \$40,000 to purchase software and equipment to convert hand written property cards that serve as an index for land records prior to 1992 to the present electronic platform.

The Clerk's office continues to seek grant opportunities for the purchase of equipment and software that will assist with the conversion of record currently in various formats.

With these resources in place, performing back file conversion will effectuate the County Clerk's vision of creating one electronic platform for all records.

YEAR IN REVIEW

For fiscal year 2008, the Office of the County Clerk:

- Remitted nearly \$51 million in mortgage tax revenues to the 3 towns and 2 cities within Nassau County
- Collected nearly \$176 million in revenue – more than \$8.8 million in County fees remitted to the Nassau County Treasurer
- Processed more than 560,000 transactions
- Recorded 158,000 real property related documents
- Processed 282,000 court related filings (increase of 33% since 2006)
- Processed 18,000 business filings
- Processed 14,000 Tax Certiorari case files (increase of 210% since 2006)
- Processed 38,000 Small Claim Assessment Review (SCAR) petitions (representing almost 85% of all SCAR petitions filed in New York State)
- Recorded 8,431 foreclosure-related filings (increase of 70% since 2006)
- Processed 40,500 judgment filings (increase of 23% since 2006)
- Recorded more than 36,000 lien filings (increase of 18% since 2006)
- Processed 1,700 E-filed court cases, a 4400% increase since the program's inception in 2007

SUMMARY OF RECEIPTS & DISBURSEMENTS

FOR YEAR ENDING DECEMBER 31, 2008

RECEIPTS

COUNTY FEES	\$ 8,399,142	
COURT FEES (SEE SCHEDULE 1)	11,450,960	
STATE FEES	3,487,010	
SURCHARGE FEES	1,786,575	
REAL ESTATE TRANSFER TAX (SEE SCHEDULE 2)	40,494,100	
MORTGAGE TAX	110,053,605	
		<hr/>
		\$ 175,671,392
INTEREST EARNED	\$ 230,177	
		<hr/>
		230,177
		<hr/>
TOTAL RECEIPTS COLLECTED (SEE SCHEDULE 3)		\$ 175,901,570

RECEIPTS DISBURSED*

NASSAU COUNTY TREASURER:

MORTGAGE TAX DISTRIBUTION (SEE SCHEDULE 4 & 6)	\$ 50,949,209	
FEES & INTEREST (SEE SCHEDULE 5)	8,818,726	
MORTGAGE RECORDING FEES (SEE SCHEDULE 5)	1,409,747	
TOTAL TO NASSAU COUNTY TREASURER:		\$ 61,177,682

NEW YORK STATE:

NEW YORK STATE COURTS	\$ 11,450,960	
METROPOLITAN TRANSIT AUTHORITY - MORTGAGE TAX (SEE SCHEDULE 6)	49,715,200	
STATE OF NEW YORK MORTGAGE AUTHORITY (SONYMA) (SEE SCHEDULE 6)	3,864,011	
NEW YORK STATE TAX COMMISSION-REAL ESTATE TRANSFER TAX (RETT) (SEE SCHEDULE 2)	40,479,602	
NEW YORK STATE DIVISION OF EQUALIZATION & ASSESSMENT (SEE SCHEDULE 7)	1,585,200	
NEW YORK STATE TAX COMMISSION - RECORD MANAGEMENT (SEE SCHEDULE 8)	3,260,279	
NEW YORK STATE TAX COMMISSION - NOTARY DIVISION	56,120	
		<hr/>
TOTAL TO NEW YORK STATE		\$ 110,411,372

OTHER STATE ORDERED DISBURSEMENTS:

APPORTIONMENTS TO OTHER COUNTIES	\$ 4,391,026	
OTHER MORTGAGE TAX REFUNDS	32,660	
ADJUSTMENTS OF YEAR END HOLDS	-111,170	
		<hr/>
TOTAL TO OTHER JURISDICTIONS		\$ 4,312,516
		<hr/>
TOTAL DISBURSEMENTS		\$ 175,901,570

* INCLUDES INTEREST EARNED

COURT RECORDS

FOR YEAR ENDING DECEMBER 31, 2008

SCHEDULE 1

COURT FEES REMITTED TO THE NEW YORK STATE COMPTROLLER

INDEX NUMBERS:

<i>CIVIL</i>	\$ 3,549,485
<i>MATRIMONIAL</i>	566,795
<i>TAX CERTIORARIS</i>	2,330,130
NOTES OF ISSUE	281,940
JURY DEMAND	208,715
REQUEST FOR JUDICIAL INTERVENTION (RJI)	2,090,095
NOTICE OF APPEAL	92,105
MOTIONS	1,029,785
STIPULATIONS OF SETTLEMENT OR VOLUNTARY DISCONTINUANCE	346,465
ASSESSMENT REVIEW PETITIONS (SCAR)	945,725
DEFAULT JUDGMENTS	9,720
TOTAL	<u>\$ 11,450,960</u>

REAL ESTATE TRANSFER TAX (RETT)

FOR YEAR ENDING DECEMBER 31, 2008

SCHEDULE 2

REAL ESTATE TRANSFER TAX AND RECORDING OFFICER'S FEES COLLECTED

	Total Transfer Tax Collected	NYS Share Interest on Deposits	Remitted to NYS Tax Commission	Recording Officer's Fees *	Nassau County Share Interest on Deposits	Remitted to Nassau County Treasurer
JANUARY	\$ 3,374,196	\$ 692	\$ 3,373,451	\$ 1,438	\$ 692	\$ 2,130
FEBRUARY	2,572,624	433	2,571,767	1,289	433	1,722
MARCH	2,724,016	278	2,723,066	1,228	278	1,506
APRIL	3,200,996	242	3,199,897	1,341	242	1,583
MAY	3,177,201	284	3,176,062	1,423	284	1,707
JUNE	3,064,691	228	3,063,545	1,374	228	1,602
JULY	4,543,827	243	4,542,452	1,618	243	1,861
AUGUST	4,675,654	282	4,673,908	2,028	282	2,310
SEPTEMBER	4,066,022	514	4,064,410	2,126	514	2,640
OCTOBER	3,688,896	274	3,687,442	1,729	274	2,003
NOVEMBER	2,702,251	217	2,701,154	1,314	217	1,531
DECEMBER	2,703,726	158	2,702,449	1,426	158	1,595
TOTAL	<u>\$ 40,494,100</u>	<u>\$ 3,845</u>	<u>\$ 40,479,603</u>	<u>\$ 18,343</u>	<u>\$ 3,845</u>	<u>\$ 22,190</u>

* Recording Officer's Fees retained according to New York State statute by the County Clerk based on the number of documents recorded.

RECEIPTS BY TYPE

FOR YEAR ENDING DECEMBER 31, 2008

SCHEDULE 3

Type of Service	Number of Filings Recorded	Receipts
BUSINESS NAMES & CORPORATIONS	17,924	\$ 224,853
COURT FEES	281,567	13,398,290
DEEDS – REAL ESTATE TRANSFER TAXES & FEES	48,263	43,624,947
JUDGMENTS	40,458	225,925
LIENS	36,209	224,785
MORTGAGES – TAXES & FEES	100,027	116,716,763
UNIFORM COMMERCIAL CODE	5,063	245,150
NOTARY FEES	11,651	140,484
SEARCHES & CERTIFICATIONS		115,408
DESK & LOCKER RENTAL		22,500
IMAGES & COPIES		134,065
MISCELLANEOUS FEES		23,774
OTHER RECEIPTS		575,041
INTEREST EARNED		229,585
TOTAL RECEIPTS		\$ 175,901,570

LOCAL MORTGAGE TAX DISTRIBUTION

FOR YEAR ENDING DECEMBER 31, 2008

SCHEDULE 4

TOWN OF HEMPSTEAD	\$ 25,641,697
TOWN OF NORTH HEMPSTEAD	10,515,514
TOWN OF OYSTER BAY	12,947,126
CITY OF GLEN COVE	744,001
CITY OF LONG BEACH	1,100,871
	<hr/>
TOTAL DISTRIBUTIONS	<u><u>\$ 50,949,209</u></u>

COUNTY RECEIPTS

FOR YEAR ENDING DECEMBER 31, 2008

SCHEDULE 5

SUMMARY OF RECEIPT SOURCES FORWARDED TO THE NASSAU COUNTY TREASURER

NEW YORK STATE - REAL ESTATE TRANSFER TAX (SEE SCHEDULE 2)	\$ 22,188	
NEW YORK STATE COMMISSION OF TAXATION & FINANCE - RECORDS MANAGEMENT (SEE SCHEDULE 8)	172,349	
NEW YORK STATE DIVISION OF EQUALIZATION & ASSESSMENT (SURCHARGE) (SEE SCHEDULE 7)	201,375	
MORTGAGE RECORDINGS	4,675,048	
DEED RECORDINGS	876,870	
COURT FEES	1,165,940	
BUSINESS NAMES	224,853	
BANK INTEREST EARNINGS	23,219	
MISCELLANEOUS FEES	<u>1,456,883</u>	
TOTAL: NASSAU COUNTY – FEES & INTEREST		\$ 8,818,725
MORTGAGE TAX: ADMINISTRATION FEE ALLOWED BY NEW YORK STATE	\$ 1,359,199	
MORTGAGE TAX INTEREST: COUNTY PORTION	<u>50,548</u>	
TOTAL: NASSAU COUNTY – MORTGAGE TAX & INTEREST		\$ 1,409,747
TOTAL: NASSAU COUNTY RECEIPTS COLLECTED BY THE OFFICE OF THE COUNTY CLERK		<u><u>\$ 10,228,472</u></u>

MORTGAGE TAX

FOR YEAR ENDING DECEMBER 31, 2008

SCHEDULE 6

SUMMARY OF 2008 AMOUNTS PAID FROM MORTGAGE TAX COLLECTED

	TOTAL FEES	NASSAU COUNTY TREASURER	NYS MTA	SONYMA
JANUARY	\$ 10,079,957	\$ 4,905,524	\$ 4,974,069	\$ 200,364
FEBRUARY	10,053,975	4,869,817	4,514,424	669,734
MARCH	8,934,560	4,356,937	4,233,024	344,600
APRIL	10,019,785	4,883,875	4,899,860	236,050
MAY	9,855,495	4,812,113	4,663,443	379,939
JUNE	9,245,283	4,508,046	4,457,639	279,598
JULY	9,771,042	4,763,285	4,602,526	405,231
AUGUST	8,501,232	4,150,974	4,091,341	258,918
SEPTEMBER	7,934,655	3,885,175	3,804,975	244,505
OCTOBER	7,917,934	3,856,000	3,624,639	437,295
NOVEMBER	5,669,229	2,769,450	2,803,870	95,909
DECEMBER	6,545,274	3,188,014	3,045,391	311,868
TOTAL	<u>\$ 104,528,421</u>	<u>\$ 50,949,210</u>	<u>\$ 49,715,201</u>	<u>\$ 3,864,011</u>

EQUALIZATION AND ASSESSMENT

FOR YEAR ENDING DECEMBER 31, 2008

SCHEDULE 7

NEW YORK STATE DIVISION OF EQUALIZATION AND ASSESSMENT FEES COLLECTED

	TOTAL FEES COLLECTED	REMITTED TO NEW YORK STATE	REMITTED TO NASSAU COUNTY TREASURER
JANUARY	\$ 149,835	\$ 132,870	\$ 16,965
FEBRUARY	134,125	118,948	15,177
MARCH	130,970	116,474	14,496
APRIL	142,680	126,714	15,966
MAY	150,195	133,608	16,587
JUNE	143,700	127,536	16,164
JULY	167,460	148,326	19,134
AUGUST	159,450	141,504	17,946
SEPTEMBER	166,065	147,282	18,783
OCTOBER	156,915	139,014	17,901
NOVEMBER	136,935	121,410	15,525
DECEMBER	148,245	131,514	16,731
TOTAL	<u>\$ 1,786,575</u>	<u>\$ 1,585,200</u>	<u>\$ 201,375</u>

RECORD MANAGEMENT

FOR YEAR ENDING DECEMBER 31, 2008

SCHEDULE 8

NEW YORK STATE RECORDS MANAGEMENT FEES *

	TOTAL RECORDING FEES COLLECTED	INTEREST EARNED	REMITTED TO NYS RECORD MANAGEMENT FUND	REMITTED TO NYS CULTURAL EDUCATION FUND	REMITTED TO NASSAU COUNTY TREASURER
January	\$ 318,245	\$ 218	\$ 75,609	\$ 226,833	\$ 16,021
February	267,050	236	63,452	190,365	13,469
March	288,115	159	68,444	205,345	14,485
April	519,740	124	123,454	370,361	26,049
May	302,180	174	71,789	215,368	15,196
June	308,240	86	73,218	219,653	15,455
July	270,800	106	64,328	192,985	13,593
August	254,900	60	60,546	181,639	12,775
September	265,400	108	63,046	189,138	13,324
October	221,200	104	52,548	157,644	11,112
November	200,260	122	47,577	142,731	10,074
December	214,900	101	51,051	153,154	10,796
TOTAL	<u>\$ 3,431,030</u>	<u>\$ 1,598</u>	<u>\$ 815,062</u>	<u>\$ 2,445,216</u>	<u>\$ 172,349</u>

* New York State Form AC-909