

## WHO's WHO in Tax Certiorari Law

### John V. Terrana

Forchelli, Curto, Schwartz, Mineo, Carlino & Cohn, LLP

John V. Terrana heads the Forchelli, Curto, Schwartz, Mineo, Carlino & Cohn, LLP (FCSMC&C) tax certiorari department in Mineola and Melville. He counsels clients in all aspects of real estate taxation including tax exemptions, the estimation of taxes for new construction, lease tax escalation clauses and the sale, purchase and foreclosure of tax liens.

Terrana joined FCSMC&C in 1993 and has successfully obtained millions of dollars in real estate tax refunds and savings for clients, which include national, regional and local owners and tenants of all types of commercial and residential property.

"Having handled tax certiorari proceedings that have secured millions of dollars in tax refunds and reductions, I know the importance of thoroughly examining every aspect of a property's taxation," Terrana noted.

"Recently, a client retained me to review the extraordinary amount of taxes that they were paying for a warehouse facility in Nassau County," he said. "They had retained another law firm several years earlier but the case was still unresolved. After a thorough review of the property's tax assessment records, I found three aspects of the property's taxation that were causing its over-assessment."

"First, there was an error in the coun-

ty's assessment of the property's construction status during one of the tax status dates," he noted. "Second, the county failed to phase in an increase in the land assessment of the property. Third, the county valued the property as if it had excess land, when in fact it did not."



After proving the property's actual construction status, citing the law and arguing the county's error in increasing the land assessment and proving that the property did not have excess land, the firm was able to obtain a tax credit of about \$700,000 on behalf of its client, Terrana said.

Prior to joining FCSMC&C, Terrana served as a deputy county attorney for Nassau County, where he practiced in the

areas of tax certiorari, condemnation, tax lien litigation and real estate. He later became Glen Cove City attorney, where he was general counsel to all of the city's departments and boards and represented the city in its tax certiorari matters. He was also counsel to the Glen Cove Community Development Agency and the Glen Cove Industrial Development Agency, where he prepared tax, financing and contract documents for complex real estate projects.

Terrana is a member of the NYS, Nassau and Suffolk County Bar Associations and serves on their tax certiorari, real property and municipal law committees. From 2001-2004, he also served as chair of the tax certiorari and condemnation law committee of the Nassau County Bar Association. Terrana has also published numerous articles and lectures on tax certiorari issues.

Founded in 1976, FCSMC&C has more than 40 attorneys and offices in Mineola and Melville. The firm's practice areas include land use and zoning, real estate, environmental law, tax certiorari, litigation, banking and finance, corporate and commercial transactions, loan closings and bulk loan sales, tax, trusts and estates, bankruptcy and debtor/creditor right, employment and labor law, municipal law and business and personal transactions.

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**Forchelli, Curto, Schwartz, Mineo, Carlino & Cohn, LLP**

**330 Old Country Road, PO Box 31, Mineola, NY 11501**

**Tel. 516-248-1700, Fax 516-248-1729**

**Web: fcsmmc.com, e-mail: jterrana@fcsmmc.com**