

State Board of Real Property Tax Services
January 31, 2024 – 11:00 A.M.

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NOTICE

State Board of Real Property Tax Services

will meet on

January 31, 2024 – 11:00 A.M.

The meeting will be conducted by videoconference at the following locations.

New York State Tax Department
Office of Real Property Tax Services
Central Office
299 Old Niskayuna Rd.
Wade Rd. Conference Room C3
Latham, NY 12110

New York State Tax Department
ORPTS Western Regional Office
Genesee County Building 2
3837 West Maine Street Road
Batavia, NY 14020

New York State Tax Department
ORPTS Southern Regional Office
44 South Broadway, 6th Floor
White Plains, NY 10601

New York State Tax Department
Buffalo District Office
77 Broadway
Buffalo, NY 14203

Board members will be physically present at the Batavia, Buffalo, and White Plains locations. ORPTS staff will be physically present at the Latham location. Members of the public may physically attend and observe the meeting from any of these locations. In addition, the meeting may be observed online via:

<https://meetny.webex.com/meetny/j.php?MTID=m7a05046b44bd2791431ef6f66f966955>

To access the meeting, call 1-518-549-0500 and use Access Code: 1690 77 0457

The materials that will be considered at the meeting (outside of executive session, if any) will be posted in advance of the meeting at:

<https://rptboard.ny.gov/board-meetings/>

- OVER -

Agenda

- I. State Board Administration – Minutes of November 08, 2023, State Board meeting
- II. STAR Exemption Appeals – General Discussion
[The Board will be asked to discuss the individual appeals in Executive Session to protect the confidential information of appellants]
- III. Executive Session [Subject to the approval of the State Board] – Discussion of individual STAR Exemption Appeals
- IV. STAR Exemption Appeals – Action on Resolutions

Conduct of Meeting

All State Board meetings are open to the public and, within two weeks of the meeting, a link to the meeting recording will be published on the State Board of Real Property Tax Services webpage.

The Board's functions include the determination of final special franchise assessments and values, railroad ceilings and State equalization rates where complaints were filed. Additionally, the Board hears and determines reviews relating to determinations of County equalization agencies and appeals from property owners who are dissatisfied with the Tax Department's final determination of STAR eligibility.

Adequate opportunity to comment on matters considered by the Board is available through hearings and written submissions. All written documents relating to items on the agenda are available to the Board members in advance of the meeting. The agenda is ordinarily available two weeks prior to a Board meeting.

Persons who wish to address the Board concerning a specific item on the agenda may request permission to do so by notifying the Assistant to the State Board at least seven days prior to the date of the meeting. The Board encourages individuals who wish to address the Board at the meeting to provide written comments concerning a specific item on the agenda prior to the meeting in accordance with the above schedule. This process allows the Board to adequately address interested individuals' concerns. When addressing the Board, presenters are encouraged to limit statements to no more than ten minutes.

Services Available – Upon Request

To ensure that Board meetings are accessible to individuals with disabilities, services are available upon request if made the day before the Board meeting. For those attending the Board meeting who have hearing difficulties, an Assisted Listening System is available for use to amplify speakers' voices, or an interpreter may be provided for those with deafness. For those watching the video of the Board meeting, closed captioning will be available. Please contact the Assistant to the State Board for these services.

MEETING MINUTES
SUBJECT TO APPROVAL BY STATE BOARD
NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE
STATE BOARD OF REAL PROPERTY TAX SERVICES

MEETING OF NOVEMBER 8, 2023

A meeting of the State Board of Real Property Tax Services was held via videoconference. The following members and staff were present:

Matthew Rand, *Chairman*
Scott Becker
Samuel Casella

Rachel Ingalsbe, *Acting Secretary of the State Board, and Interim Director of Real Property Tax Services*

Joseph Gerberg, *Legal Advisor to the State Board, Office of Counsel*

David Markey, *Legal Advisor to the State Board, Office of Counsel*

Brittany Murphy, *Assistant to the State Board, Office of Real Property Tax Services*

Kayla Goyer, *Assistant to the State Board, Office of Real Property Tax Services*

Brooke Wojdyla, *Assistant to the State Board, Office of Real Property Tax Services*

Jane Glasser, *Assistant to the State Board, Office of Real Property Tax Services*

Erica Foley, *Assistant to the State Board, Office of Real Property Tax Services*

Brinda Sankrith, *Assistant to the State Board, Office of Real Property Tax Services*

Mary.Ellen Nagengast, *Real Property Services Administrator 2, Office of Real Property Tax Services*

John Wolham, *Real Property Services Administrator 1, Office of Real Property Tax Services*

Jean Raymond Occil Jr., *Real Property Analyst Trainee 1, Office of Real Property Tax Services*

Marsia Riley, *Agency Program Aide, Office of Real Property Tax Services*

Jim McGovern, *Real Property Analyst 3, Office of Real Property Tax Services*

Jonathan Lack, *Real Property Analyst 2, Office of Real Property Tax Services*

Barret Rowse, *Taxpayer Services Specialist 2, Office of Real Property Tax Services*

Diana Burke, *Real Property Analyst 2, Office of Real Property Tax Services*

Alison Delamater, *Real Property Analyst Trainee 2, Office of Real Property Tax Services*

Meg Antz, *Legislative Liaison, Office of Executive Deputy Commissioner*

Kim Fortier, *Tax Information Aide, Office of Real Property Tax Services*

Though the meeting was held by videoconference, the Board members were all present in-person in one of the publicly accessible sites specified in the Meeting Notice, as follows:

- Mr. Rand was in the ORPTS Southern Regional Office in White Plains, New York.
- Mr. Becker was in the Tax Department's District Office in Buffalo, New York.
- Mr. Casella was in the ORPTS Western Regional Office in Batavia, New York.

The staff members who were present in-person at the specified sites were as follows:

- Ms. Ingalsbe, Ms. Murphy, Ms. Goyer, Ms. Wojdyla, Ms. Glasser, Ms. Foley & Ms. Sankrith were in the ORPTS Central Office in Latham, New York.
- Mr. Wolham, Mr. Occil Jr, & Ms. Riley were in the ORPTS Southern Regional Office in White Plains, New York.

The remaining attendees appeared remotely.

Meeting Minutes – November 8, 2023

Mr. Rand called the State Board of Real Property Tax Services meeting to order at a few minutes after 11:00 AM. He introduced the Board Members and various Tax Department staff members who were present on the call.

Agenda Item No. I - State Board Administration - Minutes of the July 26, 2023, State Board meeting

On motion of Mr. Rand, seconded by Mr. Becker, Mr. Rand stated that the minutes of the July 26, 2023, Board meeting stand approved and are, hereby, adopted as written.

Agenda Item No. II - STAR Exemption Appeals - General Discussion

Mr. Rand turned the meeting over to Ms. Ingalsbe.

Ms. Ingalsbe spoke briefly regarding the STAR program.

Mr. Rand made a motion to go into executive session to discuss the STAR appeals. Mr. Becker seconded the motion.

Agenda Item No. III - Executive Session - Discussion of Individual STAR Exemption Appeals

Ms. Ingalsbe explained resolutions 23-33 through 23-52 to the Board in executive session.

Agenda Item No. IV - STAR Exemption Appeals - Action on Resolutions

The meeting returned to public session.

Mr. Rand stated all the cases were reviewed in executive session and the Board can now consider resolutions 23-33 through 23-52.

Mr. Casella motioned to approve resolutions 23-33 through 23-39 as a group. Mr. Becker seconded the motion.

Upon the affirmative votes of Messrs. Rand, Casella, and Becker, the Board approved and adopted resolution 23-33 through 23-39.

Mr. Rand motioned to approve resolutions 23-40 through 23-46 as a group. Mr. Becker seconded the motion.

Upon the affirmative votes of Messrs. Rand, Casella, and Becker, the Board approved and adopted resolution 23-40 through 23-46.

Mr. Rand motioned to approve resolutions 23-47 through 23-52 as a group. Mr. Becker seconded the motion.

Upon the affirmative votes of Messrs. Rand, Casella, and Becker, the Board approved and adopted resolution 23-47 through 23-52.

Meeting Minutes – November 8, 2023

Mr. Gerberg made note of the fact that Resolution # 23-32 was intentionally left open.

Mr. Rand thanked everyone and with no further questions or comments, the Board concluded its meeting.

Respectfully submitted,

Rachel Ingalsbe

Acting Secretary of the State Board



MEMORANDUM

TO: State Board Members
FROM: Ms. Ingalsbe
SUBJECT: STAR Exemption Appeals - General Discussion
DATE: January 17, 2024

Purpose

The purpose of this memorandum is to present a general discussion of the principles applicable to the review of the STAR exemption appeals that are presented in the next Agenda Item. The exemptions in question were denied by the staff of the Department of Taxation and Finance on the basis that the applicable age, income and/or residency requirement was not satisfied.

Since these appeals involve the financial history of particular persons - particularly, information obtained from income tax returns that by law must be protected from public disclosure - we recommend that they be considered in Executive Session as authorized by Public Officers Law § 105(1)(f).

Background

The STAR exemption is authorized by section 425 of the Real Property Tax Law. Its central eligibility requirements are as follows:

a. Basic STAR Exemption

In order for a property owner to be eligible for a Basic STAR exemption:

- the property must be the primary residence of the owner(s), and
- the combined income of the owner(s) and spouse(s) who reside on the property may not be more than \$250,000¹ for the applicable income tax year.

b. Enhanced STAR Exemption

In order for a property owner to be eligible for an Enhanced STAR exemption:

¹ It may bear mention that the income limit for the Basic STAR credit is \$500,000. Appellants whose incomes are over \$250,000 but not over \$500,000 may switch to the Basic STAR credit if they wish, but that has no bearing on their eligibility for a Basic STAR exemption. The State Board only has jurisdiction over exemption appeals.

- the property must be the primary residence of the owner(s),
- all owners must be at least 65 years of age (with two limited exceptions specified below), and
- the combined income of the owner(s) and spouse(s) who reside on the property may not be more than a formula-based limit (specified below) for the applicable income tax year.²

As noted above, the law provides that property cannot receive an Enhanced STAR exemption unless all of the owners are at least age 65, but it also provides two limited exceptions to this requirement.

One exception is that if property is owned by a married couple or by siblings, only one of them must be at least age 65.

The other exception is that when property owned by a married couple is receiving the exemption because one spouse is at least age 65, and that spouse dies, the exemption may be continued if the surviving spouse is at least age 62.

c. Definition of Income

For STAR purposes, income means adjusted gross income for federal income tax purposes for the applicable income tax year, reduced by distributions, to the extent included in federal adjusted gross income, received from an individual retirement account and an individual retirement annuity.

d. Parameters applicable to today's appeals

The appeals presented to you today all involve STAR exemptions for 2022 assessment rolls. By law, eligibility for STAR exemptions on a 2022 roll must be based upon the following parameters:

- Income eligibility for both the Basic and Enhanced STAR exemptions is based on the 2020 income tax year.
- The income limit is \$250,000 for the Basic STAR exemption and \$92,000 for the Enhanced STAR exemption, and
- Age eligibility for the Enhanced STAR exemption is determined as of December 31, 2022.

Discussion

When Tax Department staff determined that a property was not eligible to receive a STAR exemption, the property owners were notified that they had the opportunity to appeal the decision to the Commissioner. Where an appeal to the Commissioner was denied, the property owners were notified they had the opportunity to apply for review by the State Board.

² Property owners who fail to satisfy the age or income requirements for Enhanced STAR may still receive a Basic STAR exemption as long as their incomes do not exceed \$250,000. 006

The next Agenda Item presents several such appeals for your consideration. Each memorandum is accompanied by a copy of the appellant's submission³ and a draft resolution we shall ask you to adopt.

Before you take up these specific appeals, please be aware that their details cannot be discussed in a public forum because they involve information obtained from income tax returns, and as such, are subject to the secrecy protections of Tax Law§ 697(e).

That being so, we respectfully request that a Board member make a motion pursuant to Public Officers Law§ 105(1)(f) calling for these appeals to be considered in Executive Session on the basis that they involve the financial history of particular persons. If such a motion should be made and seconded, we would recommend its approval.

³ If an appellant included a copy of a tax return or similar documentation that had no bearing upon their STAR eligibility (e.g., if they provided their 2021 return when only their 2020 income is relevant), we would remove it before forwarding the submission to you due to its sensitivity.

Agenda Item IV has been intentionally omitted from this packet to protect confidential information of private individuals.