

State Board of Real Property Tax Services
July 24, 2025 – 11:00 A.M.

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NOTICE

State Board of Real Property Tax Services

will meet on

July 24, 2025 – 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 C4
Latham, NY 12110

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

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

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

New York State Tax Department
ORPTS Central Regional Office
333 E Washington St.
Syracuse, NY 13202

Board members will be physically present at the Batavia, Buffalo, Syracuse and White Plains locations. ORPTS staff will be physically present at the Latham location, as well as in the ORPTS regional offices. 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-gov.webex.com/meetny-gov/j.php?MTID=m4581adc4ff3c28715e1451899cce90b0>

To access the meeting, call 1-415-527-5035 and use Access Code: 2825 308 2472

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 June 6, 2025, 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
- V. Other Business

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 JUNE 4, 2025

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

Scott Becker
Samuel Casella, *Acting Chair*

Rachel Ingalsbe, *Acting Secretary of the State Board, and Assistant Deputy Commissioner Real Property Tax Services*
Joseph Gerberg, *Legal Advisor to the State Board, Office of Counsel*
David Markey, *Associate Attorney, Office of Counsel*
Margaret Owens, *Real Property Services Administrator 1, Office of Real Property Tax Services*
Mary Malaty, *Principal Accountant, Office of Real Property Tax Services*
Erica Foley, *Assistant to the State Board, Office of Real Property Tax Services*
Brinda Mendez-Sankrith, *Assistant to the State Board, Office of Real Property Tax Services*
Courtney Schermerhorn, *Assistant to the State Board, Office of Real Property Tax Services*

ORPTS staff in attendance:

Dave Ange, *Real Property Services Administrator 2, Office of Real Property Tax Services*
Jason Banish, *Real Property Analyst 1, Office of Real Property Tax Services*
Karla Bartholomew-Lacen, *Associate Accountant, Office of Real Property Tax Services*
Rebecca Bellard, *Associate Accountant, Office of Real Property Tax Services*
Thomas Bridgeford, *Taxpayer Services Specialist Trainee 2, Office of Real Property Tax Services*
Ryan Caldarone, *Taxpayer Services Specialist Trainee 2, Office of Real Property Tax Services*
Petrina Castracani, *Real Property Services Administrator 1, Office of Real Property Tax Services*
Amanda Dare, *Real Property Analyst 2, Office of Real Property Tax Services*
Kristen Dence, *Deputy Commissioner, Office of Processing & Taxpayer Services*
Angeline Dickerson, *Program Aide, Office of Real Property Tax Services*
Emily Finn, *Business Systems Analyst 1, Office of Real Property Tax Services*
Jimson George, *Real Property Analyst Trainee 1, Office of Real Property Tax Services*
Geoffrey Gloak, *Real Property Analyst 3, Office of Real Property Tax Services*
Stephen Hartnett, *Real Property Services Manager 1, Office of Real Property Tax Services*
Zaid Hasan, *Real Property Analyst 3, Office of Real Property Tax Services*
Jacob Knowles, *Forest Appraiser Trainee 2, Office of Real Property Tax Services*
Kathleen Mastroianni, *Real Property Analyst 1, Office of Real Property Tax Services*
Jim McGovern, *Real Property Analyst 3, Office of Real Property Tax Services*
Matthew Mirabile, *Taxpayer Services Specialist 2, Office of Real Property Tax Services*

ORPTS staff in attendance (continued):

George Muller, *Real Property Analyst Trainee 2, Office of Real Property Tax Services*
 Mary Ellen Nagengast, *Real Property Services Administrator 2, Office of Real Property Tax Services*
 Alisa Pacheco, *Taxpayer Services Specialist Trainee 2, Office of Real Property Tax Services*
 Jenee Pacheco, *Accountant Trainee, Office of Real Property Tax Services*
 Christina Palmer, *Real Property Analyst Trainee 1, Office of Real Property Tax Services*
 Taylor Razzano, *Administrative Assistant Trainee 2, Office of Real Property Tax Services*
 Marsia Riley, *Real Property Analyst Trainee 2, Office of Real Property Tax Services*
 Daria Scholten, *Senior Accountant, Office of Real Property Tax Services*
 Athena Snyder, *Real Property Analyst Trainee 1, Office of Real Property Tax Services*
 Nicholas Szesnat, *Real Property Analyst Trainee 1, Office of Real Property Tax Services*
 Helen Tylutki, *Real Property Analyst Trainee 2, Office of Real Property Tax Services*
 Sarah Van Wieren, *Deputy Commissioner, Office of Tax Policy Analysis*
 John Wolham, *Real Property Services Administrator 1, Office of Real Property Tax Services*

Also in attendance:

Henry Zomerfeld, *Senior Associate, Hodgson Russ LLP, Representative for SLIC*
 Michael Hrankiwskyj, *Partner Cullen and Dykman LLP, Representative for Liberty Utilities, Bayonne Energy Center, & Millennium Pipeline Company, LLC*
 Paul DiValentino, *Representative for Corning Natural Gas Corporation*
 Mario DiValentino, *Representative for Corning Natural Gas Corporation*
 Cyavash Ahmadi, *Representative for Cablevision and subsidiaries, Eversheds Sutherland*
 David Moog, *State Board Member- designee*

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

- 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, Mr. Gerberg, Ms. Malaty, Mr. Ange, Ms. Owens, Ms. Bellard, Ms. Foley, Ms. Mendez-Sankrith, & Ms. Schermerhorn were in the ORPTS Central Office in Latham, New York.
- Mr. Wolham, Mr. Hasan, Mr. George, and Ms. Riley were in the ORPTS Southern Regional Office in White Plains, New York.

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

- Mr. Moog was in the ORPTS Southern Regional Office in White Plains, New York.

The remaining attendees appeared remotely.

Meeting Minutes – June 04, 2025

Mr. Casella called the State Board of Real Property Tax Services meeting to order at 11:00 AM.

Agenda Item No. I – State Board Administration - Minutes of the January 28, 2025, State Board meeting

On motion of Mr. Becker, seconded by Mr. Casella, Mr. Casella stated that the minutes of the January 28, 2025, Board meeting stand approved and are, hereby, adopted.

Agenda Item No. II – State Full Values and Assessment

Ms. Ingalsbe acknowledged the presence of Mr. David Moog in the White Plains regional office. Mr. Moog has recently been appointed to the State Board of Real Property Tax Services, though his appointment has not yet taken effect. Ms. Ingalsbe thanked Mr. Moog for joining us informally at this meeting, and welcomed his formal participation in future State Board meetings.

Ms. Ingalsbe then turned the meeting over to Ms. Malaty, ORPTS' Manager for Special Valuation and Fiscal Services, to present the Special Franchise Complaints and ORPTS' position. Ms. Ingalsbe stated that the first seven resolutions before the board are related to special franchise complaints.

Ms. Malaty stated that seven companies filed complaints, with a total of 46 complaints. Ms. Malaty shared three of the companies are present at the Board meeting. Ms. Malaty proposed to the Board to start with these companies.

SLIC Network Solutions, Inc

Ms. Malaty began by discussing the complaints, SF 25-04, SF 25-43, and SF 25-44 related to SLIC Network Solutions, Inc. With the Board's permission, Ms. Malaty proposed giving SLIC the opportunity to state their complaint.

Mr. Henry Zomerfeld, from Hodgson Russ LLP, representing the complainant SLIC Network Solutions, Inc. spoke up to provide the Board with an overview of the company's position. Mr. Zomerfeld thanked the board for their time.

Ms. Malaty presented ORPTS' responses to the complaints and stated that all complaints are addressed in Resolution 25-17.

Mr. Becker motioned to adopt Resolution 25-17. Mr. Casella seconded the motion. Upon affirmative votes of Mr. Becker & Mr. Casella, the Board approved and adopted Resolution 25-17.

Corning Natural Gas Corporations

Ms. Malaty asked for any representative from Corning Natural Gas present on the call to identify themselves. Mario DiValentino acknowledged his attendance on behalf of the company.

Ms. Malaty began by discussing the complaint, SF 25-03. With the Board's permission, Ms. Malaty proposed giving Corning the opportunity to state their complaint. Mr. DiValentino stated he was attending to monitor and listen to the decision by the Board. "Corning rests on the papers filed with the department." Mr. DiValentino had no additional information or comments to make.

At the Board's request, Ms. Malaty summarized the points of Corning's complaint. Ms. Malaty then presented ORPTS' position.

Mr. Becker had questions for Ms. Malaty, referencing the meeting materials, to which Ms. Malaty responded.

Mr. Becker motioned to adopt Resolution 25-18. Mr. Casella seconded the motion. Upon affirmative votes of Mr. Becker & Mr. Casella, the Board approved and adopted Resolution 25-18.

Cablevision and Subsidiaries

Ms. Malaty asked for any representative from Cablevision and Subsidiaries present on the call to identify themselves. Cyavash Ahmadi acknowledged his attendance on behalf of the companies, from the law firm Eversheds Sutherland.

Ms. Malaty began by discussing the 34 complaints SF 25-05 through SF 25-12, SF 25-14 through SF 25-16, and SF 25-19 through SF 25-42, all identical in argument. With the Board's permission, Ms. Malaty proposed giving Cablevision the opportunity to state their complaints.

Mr. Ahmadi stated the company is happy to rest on the merits of their filings and has nothing to add further to those filings.

Ms. Malaty summarized the points of Cablevision's complaint. Ms. Malaty then presented ORPTS' position. All complaints are addressed in Resolution 25-19.

Mr. Becker motioned to adopt Resolution 25-19. Mr. Casella seconded the motion. Upon affirmative votes of Mr. Becker & Mr. Casella, the Board approved and adopted Resolution 25-19.

Liberty Utilities

Ms. Malaty began by discussing complaints SF 25-01, SF 25-02, and SF 25-13, all identical in argument. Ms. Malaty summarized the points of Liberty Utilities' complaint. Ms. Malaty then presented ORPTS' position. All complaints are addressed in Resolution 25-16.

Mr. Becker asked to confirm if a representative for the company had joined. Mr. Hrankiowskyj, from Cullen & Dykman, stated his appearance, but confirmed they are only listening in and not participating. Mr. Hrankiowskyj confirmed he had nothing additional to the discussion.

Mr. Becker motioned to adopt Resolution 25-16. Mr. Casella seconded the motion. Upon affirmative votes of Mr. Becker & Mr. Casella, the Board approved and adopted Resolution 25-16.

Millennium Pipeline Company, LLC

Ms. Malaty asked for any representatives from Millennium Pipeline Company, LLC to identify themselves. Mr. Hrankiowskyj, from Cullen & Dykman, stated his appearance, but confirmed they are only listening in and not participating.

Ms. Malaty began by discussing complaints SF 25-17 and SF 25-18. Ms. Malaty summarized the points of Millennium complaints. Ms. Malaty then presented ORPTS' position. All complaints are addressed in Resolution 25-20.

Mr. Becker motioned to adopt Resolution 25-20. Mr. Casella seconded the motion. Upon affirmative votes of Mr. Becker & Mr. Casella, the Board approved and adopted Resolution 25-20.

Bayonne Energy Center, LLC

Ms. Malaty began by discussing complaints SF 25-45. Ms. Malaty summarized the points of Bayonne Energy Center. Ms. Malaty then presented ORPTS' position. The complaint is addressed in Resolution 25-21.

Mr. Becker motioned to adopt Resolution 25-21. Mr. Casella seconded the motion. Upon affirmative votes of Mr. Becker & Mr. Casella, the Board approved and adopted Resolution 25-21.

Consolidated Edison Company

Ms. Malaty began by discussing complaints SF 25-46. Ms. Malaty summarized the points of Consolidated Edison Company. Ms. Malaty then presented ORPTS' position. The complaint is addressed in Resolution 25-22.

Mr. Becker motioned to adopt Resolution 25-22. Mr. Casella seconded the motion. Upon affirmative votes of Mr. Becker & Mr. Casella, the Board approved and adopted Resolution 25-22.

Agenda Item No. III – STAR Exemption Appeals - General Discussion

Ms. Ingalsbe spoke briefly regarding the seven STAR cases before the Board including requirements for STAR exemption recipients for the 2024 assessment roll year.

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

Mr. Becker made a motion to go into executive session to discuss Individual STAR appeals. Mr. Casella seconded the motion and entered executive session.

Ms. Ingalsbe explained Resolutions 25-23 through 25-29 to the Board in executive session.

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

The meeting returned to public session.

Mr. Casella stated all the cases were reviewed in executive session and the Board can now consider the resolutions 25-23 through 25-29.

Mr. Becker motioned to approve Resolutions 25-23 through 25-29 a block. Mr. Casella seconded the motion. Upon affirmative votes of Mr. Becker & Mr. Casella, the Board approved and adopted Resolutions 25-23 through 25-29 as a block.

Mr. Casella thanked everyone and asked for any further questions or comments.

With no further questions or matters to discuss, Mr. Becker made a motion to adjourn, seconded by Mr. Casella. Upon its approval, the Board concluded its meeting.

Respectfully submitted,

Geoffrey Gloak

Interim Acting Secretary of the State Board



Department of Taxation and Finance

MEMORANDUM

TO: State Board Members
FROM: Geoffrey Gloak, Interim Acting Secretary
SUBJECT: STAR Exemption Appeals - General Discussion
DATE: July 10, 2025

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 are automatically switched to the Basic STAR credit, but they are still entitled to appeal the denial of their 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 involve STAR exemptions for the 2023 and 2024 assessment roll.

By law, eligibility for STAR exemptions on a 2023 roll must be based upon the following parameters:

- Income eligibility for both the Basic and Enhanced STAR exemptions is based on the 2021 income tax year.
- The income limit is \$250,000 for the Basic STAR exemption and \$93,200 for the Enhanced STAR exemption, and
- Age eligibility for the Enhanced STAR exemption is determined as of December 31, 2023.

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.

By law, eligibility for STAR exemptions on a 2024 roll must be based upon the following parameters:

- Income eligibility for both the Basic and Enhanced STAR exemptions is based on the 2022 income tax year.
- The income limit is \$250,000 for the Basic STAR exemption and \$98,700 for the Enhanced STAR exemption, and
- Age eligibility for the Enhanced STAR exemption is determined as of December 31, 2024.

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.

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 2023 return when only their 2022 income is relevant), we would remove it before forwarding the submission to you due to its sensitivity.

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