

State Board of Real Property Tax Services
January 29, 2026 – 11:00 A.M.

Table of Contents

Topic	Page
Agenda	002
Item I	
Minutes from Meeting of November 12, 2025	005
Item II	
STAR Exemption Appeals – General Discussion	009
Item III	
STAR Exemption Appeals – Specific Cases	
STAR Memorandum 26-STR-01	012
Resolution 26-STR-01	014
STAR Memorandum 26-STR-02	024
Resolution 26-STR-02	026
STAR Memorandum 26-STR-03	033
Resolution 26-STR-03	035
STAR Memorandum 26-STR-04	042
Resolution 26-STR-04	044
STAR Memorandum 26-STR-05	051
Resolution 26-STR-05	053
STAR Memorandum 26-STR-06	063
Resolution 26-STR-06	065
STAR Memorandum 26-STR-07	078
Resolution 26-STR-07	080
STAR Memorandum 26-STR-08	087
Resolution 26-STR-08	089
STAR Memorandum 26-STR-09	095
Resolution 26-STR-09	097
STAR Memorandum 26-STR-10	104
Resolution 26-STR-10	106
STAR Memorandum 26-STR-11	114
Resolution 226-STR-11	116
STAR Memorandum 26-STR-12	123
Resolution 26-STR-12	125
STAR Memorandum 26-STR-13	132
Resolution 26-STR-13	134
STAR Memorandum 26-STR-14	141
Resolution 26-STR-14	143

NOTICE

State Board of Real Property Tax Services

will meet on

January 29, 2026 – 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
Buffalo District Office
77 Broadway
Buffalo, NY 14203

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

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
ORPTS Southern Regional Office
44 South Broadway, 6th Floor
White Plains, NY 10601

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=m743c0cbace48dd40e37dd30dc40ef299>

To access the meeting, call 1-415-527-5035 and use Access Code: 2825 072 2232

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/>

Agenda

- I. State Board Administration – Minutes of November 12, 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 NOVEMBER 12, 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
Robert Bick
Samuel Casella, *Acting Chair*
David Moog

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*

Jane Glasser, *Administrative Specialist 1, Office of Real Property Tax Services*

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

Tobias Lake, *Associate Attorney, Office of Counsel*

David Markey, *Associate Attorney, Tax, Office of Counsel*

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

ORPTS staff in attendance:

Petrina Castracani, *Real Property Services Administrator 1, Office of Real Property Tax Services*

Geoffrey Gloak, *Real Property Analyst 3, Office of Real Property Tax Services*

Stephanie Gordon, *Real Property Analyst 1, Office of Real Property Tax Services*

Zaid Hasan, *Real Property Analyst 3, Office of Real Property Tax Services*

Christopher Lawton, *Taxpayer Services Specialist Trainee 2, Office of Real Property Tax Services*

Mary Malaty, *Principal Accountant, Office of Real Property Tax Services*

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

Bailey O'Grady, *Real Property Analyst 1, Office of Real Property Tax Services*

Ty Perue, *Real Property Analyst Trainee 1, Office of Real Property Tax Services*

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. Bick was in the ORPTS Central Regional Office in Syracuse, New York.
- Mr. Casella was the ORPTS Western Regional Office in Batavia, New York.
- Mr. Moog was in the ORPTS Southern Regional Office in White Plains, New York.

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

- Ms. Glasser, Ms. Ingalsbe & Ms. Mendez-Sankrith were in the ORPTS Central Office in Latham, New York.
- Ms. Gordon, Mr. Hasan, and Ms. O'Grady were in the ORPTS Southern Regional Office in White Plains, New York.

The remaining attendees appeared remotely.

Meeting Minutes – November 12, 2025

Mr. Casella called the State Board of Real Property Tax Services meeting to order at 11:07 AM.

Agenda Item No. I – State Board Administration - Minutes of the June 4, 2025, State Board meeting

On motion of Mr. Becker, seconded by Mr. Bick, Mr. Casella stated that the minutes of the June 4, 2025, Board meeting stand approved and are, hereby, adopted.

Agenda Item No. II – State Board Administration - Minutes of the July 24, 2025, State Board meeting

On motion of Mr. Becker, seconded by Mr. Moog, Mr. Casella stated that the minutes of the July 24, 2025, Board meeting stand approved and are, hereby, adopted. Mr. Casella abstained he was not in attendance for the meeting but did review the minutes.

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

Ms. Ingalsbe gave a brief overview of the STAR program, including general program eligibility requirements and the appeals process.

Ms. Ingalsbe spoke briefly regarding the STAR cases before the Board including requirements for STAR exemption recipients for the 2023 and 2024 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. Moog seconded the motion, and the State Board entered executive session at 11:18AM.

Ms. Ingalsbe and Mr. Gerberg explained resolutions 25-45 through 25-56 to the Board in executive session.

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

The meeting returned to public session at 11:39 AM.

Mr. Becker motioned to adopt Resolution 25-45 through 25-46. Mr. Moog seconded the motion. Upon affirmative votes of Mr. Becker & Mr. Moog, the Board approved and adopted Resolution 25- 45 through 25-46.

Mr. Bick motioned to adopt Resolution 25-47 through 25-50. Mr. Becker seconded the motion. Upon affirmative votes of Mr. Bick & Mr. Becker, the Board approved and adopted Resolution 25- 45 through 25-46.

Mr. Moog motioned to adopt Resolutions 25-51 thru 25-54 and 25-56. Mr. Becker seconded the motion. Upon affirmative votes of Mr. Moog & Mr. Becker, the Board approved and adopted Resolution 25- 51 through 25-54 including 25-56.

Mr. Becker motioned to adopt Resolution 25-55. Mr. Moog seconded the motion. Upon affirmative votes of Mr. Becker & Mr. Moog, the Board approved and adopted Resolution 25- 55.

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

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

Respectfully submitted,

Rachel Ingalsbe

Acting Secretary of the State Board



Department of Taxation and Finance

MEMORANDUM

TO: State Board Members
FROM: Rachel Ingalsbe, Acting Secretary
SUBJECT: STAR Exemption Appeals - General Discussion
DATE: January 15, 2026

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 \$250,000 for the applicable income tax year.

b. Enhanced STAR Exemption

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

- 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.¹

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

In order to be eligible for the STAR exemption, the property owner's income must not exceed the applicable limit. The Real Property Tax Law defines "income" for this purpose as follows:

(ii) The term "income" as used herein shall mean the "adjusted gross income" for federal income tax purposes as reported on the applicant's federal or state income tax return for the applicable income tax year, subject to any subsequent amendments or revisions, reduced by distributions, to the extent included in federal adjusted gross income, received from an individual retirement account and an individual retirement annuity... (§ 425(4)(b)(ii)).

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.

¹ 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.

- 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.

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 submission² 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.

² 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.