

**State Board of Real Property Tax Services**  
**November 13, 2024 – 11:00 A.M.**

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## ***NOTICE***

### **State Board of Real Property Tax Services**

will meet on

**November 13, 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. Training Room C4  
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 Central Regional Office  
333 East Washington Street  
Syracuse, NY 13202

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

Board members will be physically present at the Batavia and Buffalo locations and possibly the Syracuse location as well. 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=mcd745d1cf8920ff9340e5b4a4ea25aad>

To access the meeting, call 1-518-549-0500 and use Access Code: 1611 65 5755

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

[State Board of Real Property Tax Services \(ny.gov\)](https://www.ny.gov/state-board-of-real-property-tax-services)

### ***Agenda***

- I. State Board Administration – Minutes of July 25, 2024, 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.

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**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 JULY 25, 2024**

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*

*[Note: Chair Matt Rand was unable to attend.]*

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*

Tobias Lake, *Associate Attorney, Office of Counsel*

Dave Ange, *Real Property Services Administrator 2, Office of Real Property Tax Services*

Karen Quinn, *Real Property Analyst 3, 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*

ORPTS staff also in attendance:

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

Zaid Hasan, *Real Property Analyst 2, Office of Real Property Tax Services*

Carolyn Anderson, *Real Property Analyst 2, Office of Real Property Tax Services*

Victoria Costello, *Real Property Analyst 2, Office of Real Property Tax Services*

Christine Douglass, *Real Property Analyst 2, Office of Real Property Tax Services*

Elizabeth Macias, *Real Property Analyst Trainee 2, Office of Real Property Tax Services*

Marsia Riley, *Real Property Analyst Trainee 1, Office of Real Property Tax Services*

Jelena Hopper, *Real Property Analyst Trainee 1, Office of Real Property Tax Services*

Jean Occil Jr., *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*

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

Jason Ayotte, *Real Property Analyst 3, Office of Real Property Tax Services*

James Hoetker, *Real Property Analyst Trainee 1, Office of Real Property Tax Services*

Cynthia King, *Real Property Analyst 2, Office of Real Property Tax Services*

Nancy Campone, *Real Property Analyst 2, Office of Real Property Tax Services*

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

Joseph Gonzalez, *Real Property Analyst Trainee 2, Office of Real Property Tax Services*

Brianna Hansen, *Taxpayer Services Specialist Trainee 1, Office of Real Property Tax Services*

Kim Manley, *Real Property Analyst 2, Office of Real Property Tax Services*

Mary Malaty, *Principal Accountant, Office of Real Property Tax Services*  
Courtney Schermerhorn, *Administrative Assistant 1, Office of Real Property Tax Services*  
Catherine Gagnon, *Real Property Analyst 1, Office of Real Property Tax Services*  
Brian Hart, *Real Property Analyst Trainee 2, Office of Real Property Tax Services*  
Geoffrey Gloak, *Real Property Analyst 3, Office of Real Property Tax Services*  
Nicole Bull, *Real Property Analyst Trainee 1, Office of Real Property Tax Services*  
Lisa Peck, *Real Property Analyst 1, Office of Real Property Tax Services*  
Miranda Major, *Real Property Analyst 1, Office of Real Property Tax Services*  
Joe Cavuoto, *Real Property Analyst 1, Office of Real Property Tax Services*  
Greg Pollock, *Real Property Analyst 2, Office of Real Property Tax Services*  
Kristen Forte, *Real Property Analyst 1, Office of Real Property Tax Services*  
Juliana Whatley, *Program Aide, Office of Real Property Tax Services*  
Chad Paquin, *Real Property Analyst 1, Office of Real Property Tax Services*  
Bernadette Bode, *Real Property Analyst Trainee 2, Office of Real Property Tax Services*  
Susan Pedo, *Director of Public Information, Dept. of Tax and Finance*

Other persons in attendance:

Susan McEnaney, *Sole Assessor, City of Glens Falls*  
Robert Koszarek, *Appraiser with KLV Appraiser Group, on behalf of City of Glens Falls*  
Jim Basile, *Sole Assessor, Town of Hancock*

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, Ms. Foley, Ms. Mendez-Sankrith, Ms. Quinn, & Mr. Ange were in the ORPTS Central Office in Latham, New York.
- Mr. Wolham, Mr. Hasan, Ms. Anderson, Ms. Costello, Ms. Douglass, Ms. Macias, Ms. Riley, & Ms. Hopper, were in the ORPTS Southern Regional Office in White Plains, New York.
- Mr. Gerberg was present at the ORPTS Ray Brook Satellite office.

The remaining attendees appeared remotely.

## **Meeting Minutes – July 25, 2024**

In the absence of Commissioner Matt Rand, the Board's Chair, Mr. Becker nominated Mr. Casella to act as Acting Chair. 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 June 12, 2024, State Board meeting**

On motion of Mr. Becker, seconded by Mr. Casella, Mr. Casella stated that the minutes of the June 12, 2024 Board meeting stand approved and are, hereby, adopted as written.

### **Agenda Item No. II - State Equalization – Final 2024 state equalization rates where complaints were filed: Town of Hartford and the City of Glens Falls**

#### **City of Glens Falls**

Ms. Ingalsbe suggested the first opportunity to speak to the city of Glens Falls as there was representation present. Mr. Casella approved. Mr. Becker disclosed for the record that as an attorney and over the course of his career, he has consulted on several occasions with KLV group, and Mr. Koszarek himself. Mr. Becker stated it does not have any bearing on today's proceedings or hearing the city's position. No objections were made.

Mr. Koszarek explained the complaint for the City of Glens Falls, with reference to much of the documentation submitted with the complaint. Ms. Ingalsbe then introduced Karen Quinn, the Northern Regional Manager, to respond to this complaint, related to the City of Glens Falls.

Ms. Quinn then walked through the complaint and the findings as they related to the City of Glens Falls and the resulting equalization rate.

Following discussion, Mr. Becker motioned to adopt Resolution 24-26. Mr. Casella seconded the motion. Upon affirmative votes of Mr. Becker & Mr. Casella, the Board approved and adopted Resolution 24-26.

#### **Town of Hartford**

Ms. Ingalsbe asked anyone appearing for the Town of Hartford to please identify themselves. Hearing no response, Ms. Ingalsbe turned the meeting over to Dave Ange with ORPTS to explain the complaint related to the Town of Hartford.

Mr. Ange walked the Board through the complaint ORPTS received from the Town of Hartford and the Tax Department's findings. The Tax Department was unable to confirm the residential ratio set by the Town and thus established a tentative equalization rate based on the level of assessment it had determined.

Following discussion, Mr. Becker motioned to adopt Resolution 24-27. Mr. Casella seconded the motion. Upon affirmative votes of Mr. Becker & Mr. Casella, the Board approved and adopted Resolution 24-27.

### **Agenda Item No. III – State Equalization – Final 2024 state equalization rate: Submission of the Town of Blecker**

Ms. Ingalsbe indicated that Joseph Gerberg would be representing the Tax Department for this discussion.

Mr. Gerberg stated that ORPTS had received what appeared to be a complaint from the Town of Blecker a few days prior to the meeting. Mr. Gerberg pointed out that the Town used the Tax Department's complaint form and filled it out as if to complain about the tentative rate but there wasn't a tentative rate. Since ORPTS had confirmed the level of assessment declared by the Town, it established the LOA as the final equalization rate in accordance with the law, and the law does not authorize complaints under those circumstances.

Mr. Gerberg recommended that the Board reject this complaint on the basis that it was not properly before the Board. To memorialize the action, a Resolution 24-31 has been prepared.

Mr. Casella asked for anyone from the Town to speak up. Hearing none, and having no questions, Mr. Becker moved to adopt Resolution 24-31. Mr. Casella seconded the motion. Upon affirmative votes of Mr. Becker & Mr. Casella, the Board approved and adopted resolution 24-31.

### **Town of Hancock**

Before moving forward, Ms. Ingalsbe noted that Mr. Basile, Assessor in the Town of Hancock had joined and requested to be heard by the Board and had submitted materials to the Board for review. Commissioners Becker noted the privilege of the floor extended to those who wish to be heard but did note that the Board is not an adjudicatory body of general jurisdiction. The Board is a statutory administrative body that has very specific jurisdictional mandates. Commissioner Casella agreed.

Mr. Gerberg stated that there was no complaint from the Town, and thus no agenda item relating to the Town of Hancock.

Commissioners Becker and Casella agreed to allow Mr. Basile to make his comments but advised him that there is no action the Board will, or can, take, nor do they have any authority to direct the Tax Department to change its procedures.

Mr. Basile presented his public comment about the equalization rate process in general, and the relationship between assessed value and market value. Commissioners Becker and Casella then thanked him for his comments.

#### **Agenda Item No. IV - STAR Exemption Appeals – General Discussion**

Ms. Ingalsbe provided a general review of the STAR eligibility requirements as a prelude to the Board's consideration of the specific STAR exemption appeals to be taken up under Agenda Item No. V.

#### **Agenda Item No. V - STAR Exemption Appeals – Executive Session**

Mr. Becker made a motion to go into executive session to discuss the specific STAR appeals since they involve the financial history of the appellants. Mr. Casella seconded the motion.

The Board's assistants placed any participants that are not Tax Department staff members into the virtual lobby during executive session.

Ms. Ingalsbe explained Resolutions 24-28 through 24-30 to the Board in executive session.

#### **Agenda Item No. VI- STAR Exemption Appeals – Action on Resolutions**

The meeting returned to public session.

Mr. Becker motioned to adopt and approve Resolutions 24-28, 24-29 and 24-30, as a block. Mr. Casella seconded the motion. Upon affirmative votes of Mr. Becker & Mr. Casella, the Board approved and adopted Resolutions 24-28, 24-29 and 24-30.

#### **Agenda Item No. VII- Other Business**

Mr. Casella asked for any other public business before the Board. Mr. Becker noted this would be Mr. Gerberg's last meeting with the Board and that there was a resolution, 24-32 to address.

Ms. Ingalsbe read the resolution out loud for the record. Commissioners Becker and Casella expressed their gratitude, appreciation, respect and well wishes to Mr. Gerberg.



Mr. Becker then motioned to adopt Resolution 24-32. Mr. Casella seconded the motion. Upon affirmative votes of Mr. Becker & Mr. Casella, the Board approved and adopted Resolution 24-32.

Upon its approval, with no further questions or comments, 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: Ms. Ingalsbe
SUBJECT: STAR Exemption Appeals - General Discussion
DATE: October 30, 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 \$250,000^1 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.<sup>2</sup>

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 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.

<sup>2</sup> 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.

## 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 submission<sup>3</sup> 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.

<sup>3</sup> 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 2022 return when only their 2021 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.