

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 JANUARY 11, 2022

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

Matthew Rand, *Chairman*
Scott Becker
Samuel Casella

Tim Maher, *Acting Secretary of the State Board and Director of Real Property Tax Services*
Joseph Gerberg, *Legal Advisor to the State Board, Office of Counsel*
Brittany Murphy, *Assistant to the State Board, Office of Real Property Tax Services*
Anetta Mazur, *2nd Assistant to the State Board, Office of Real Property Tax Services*

Tobias Lake, *Senior Attorney, Office of Counsel*
Ellen Krejci, *Senior Attorney, Office of Counsel*
Geoffrey Gloak, *Communication Manager, Office of Real Property Tax Services*
Mary Ellen Nagengast, *Tax Audit Administrator 1, Office of Real Property Tax Services*
Jim McGovern, *Real Property Analyst 3, Office of Real Property Tax Services*
Edward Martorana, *Auditor 3, Office of Real Property Tax Services*
Jonathan Lack, *Real Property Analyst 2, Office of Real Property Tax Services*

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Mr. Rand called the State Board of Real Property Tax Services meeting to order at 11:03 A.M. 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 November 17, 2021 State Board meeting

On motion of Mr. Casella, seconded by Mr. Becker, Mr. Rand stated that the minutes of the November 17, 2021 Board meeting stand approved and are, hereby, adopted as written.

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

Mr. Rand mentioned the meeting needs to be moved to executive session to protect the confidential information of appellants. He then made such a motion to go into executive session, which was seconded by Mr. Casella.

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

Mr. Maher explained resolutions 22-01 through 22-21 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 resolutions 22-01 through 22-21 had been considered and that a vote could take place.

Mr. Becker suggested the appeals be voted on as a group because they share common characteristics.

Mr. Casella asked if it would be appropriate for the appeals to be grouped together based on age, residency, and income.

Mr. Gerberg replied that its legally acceptable to vote on them as a single block.

Mr. Becker motioned to approve resolutions 22-01 through 22-21. Mr. Casella seconded Mr. Becker's motion.

Upon the affirmative votes of Messrs. Becker, Casella, and Rand, the Board approved and adopted resolutions 22-01 through 22-21.

Mr. Rand asked when the next meeting is scheduled.

Mr. Maher stated the next meeting is scheduled for June 14, 2022. He then asked if Mr. Gerberg wanted to provide an update about the status of in-person meetings.

Mr. Gerberg began to explain that the current legislation is in effect until January 15, but there is a proposed bill that would extend the deadline further, until the end of the executive order declared by Governor Hochul. That would be an open-ended extension. Mr. Gerberg explained that it is possible the bill could be passed and signed into law in the coming weeks and if that is still in effect in June, the meeting can be conducted via teleconference. Mr. Gerberg assured the Board Members that they will be

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kept apprised on the matter.

Mr. Rand asked if that scenario would be an extension of the emergency provision or if it would be extended indefinitely.

Mr. Gerberg explained that recently Governor Hochul reinstated the declaration of emergency shortly after the Omicron variant appeared. It is in effect for 30 days, but it can be renewed as many times as she deems necessary. The way this proposed legislation is written is that the extension will remain in effect for as long as Governor Hochul's state of emergency remains in effect. Mr. Gerberg clarified that it is not a standalone provision; it is linked to the state of emergency.

Mr. Gerberg continued to explain that the original suspension in January was part of a package that involves a moratorium for evictions and foreclosures, but this was an extension of the Open Meetings Law portion of that package. Mr. Gerberg wanted to make it clear that it is a separate issue.

Mr. Rand mentioned we will wait and see if the meeting will be in-person or by telephone, and it also depends on the cases that come before the Board.

Mr. Gerberg agreed.

Mr. Rand then asked if there was anything else that needed to be addressed. There was not.

Mr. Becker made a motion to adjourn the meeting which was seconded by Mr. Casella.

With no further questions or comments, the Board concluded its meeting at 11:25 A.M.

Respectfully submitted,

Tim J. Maher
Acting Secretary of the State Board