

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 31, 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

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*
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*

Gary Drake, *Real Property Analyst 3, Office of Real Property Tax Services*
Jennifer Lis, *Real Property Analyst 1, Office of Real Property Tax Services*
Jim McGovern, *Real Property Analyst 3, Office of Real Property Tax Services*
John Wolham, *Real Property Services Administrator 1, Office of Real Property Tax Services*
MaryEllen Nagengast, *Real Property Services Administrator 1, Office of Real Property Tax Services*
Jonathan Lack, *Real Property Analyst 2, Office of Real Property Tax Services*
Edward Martorana, *Real Property Analyst 3, Office of Real Property Tax Services*
Sean Fitzsimmons, *Real Property Analyst 3, Office of Real Property Tax Services*
Sufia Khanam, *Real Property Analyst 2, Office of Real Property Tax Services*

Meeting Minutes – January 31, 2023

Mr. Rand called the State Board of Real Property Tax Services meeting to order at 11:00 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 09, 2022, State Board meeting

On motion of Mr. Rand, seconded by Mr. Becker, Mr. Casella stated that the minutes of the November 09, 2022, Board meeting stand approved and are, hereby, adopted as written.

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

Mr. Rand stated that we will now discuss STAR Exemption Appeals, and that we will have to move into executive session to discuss individual appeals due to their confidential nature. He then asked Mr. Gerberg if he would frame the general conversation around the STAR exemptions.

Mr. Gerberg stated there are ten 2022 STAR exemption appeals and the specifics of each appeal would be discussed in executive session. Mr. Gerberg then stated that the appeals are similar to appeals the Board has considered in the past.

Mr. Rand then asked if there was a number for how many appeals overall came into the department that were already handled.

Mr. Maher stated he did not have an exact number, but he knows there have been thousands. Some of which we agree with the complainant due to the documentation they have provided to the department. In other cases, we deny the appeal and then the appeal would come to the State Board.

Mr. Rand thanked Mr. Maher and stated he appreciates the work by the department and staff to look at the thousands of cases and find resolutions to most.

Mr. Gerberg added that several of the appeals involve homeowners who were receiving the Basic STAR Exemption but were determined to be ineligible due to their income being above \$250,000. In most of these cases we were able to switch them into the STAR credit program which is worth as much or in some cases more than the STAR exemption. The difference is that they will get a check instead of a reduction on their school tax bill.

Mr. Rand stated that it was good that if you are not eligible for the exemption you may be eligible for the credit, and thanked Mr. Gerberg for mentioning that.

Mr. Gerberg added that the STAR Exemption income limit is \$250,000 and the STAR Credit income limit is \$500,000.

Meeting Minutes – January 31, 2023

Mr. Maher introduced a homeowner that wanted to address the Board members before they moved into executive session, he then asked that if there were any individuals on the line that were not a Tax Department Employee to disconnect from the call.

Mr. Becker then made a motion to go into executive session to protect the confidentiality of the personal information contained in the appeals. The motion was seconded by Mr. Casella.

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

Mr. Maher explained resolutions 23-01 through 23-10 to the Board in executive session.

Agenda Item No. IV – STAR Exemption Appeals – Action on Resolution

The meeting returned to public session.

Mr. Rand stated all the cases were reviewed in executive session and the Board can now consider the resolutions 23-01 – 23-10.

Mr. Casella suggested to group the like cases and resolutions together to adopt the resolutions.

The Board members agreed.

Mr. Rand motioned to approve resolutions 23-01 – 23-06. Mr. Becker seconded the motion.

Mr. Maher stated the if the Board Members were going to group appeals then it should be 23-02 – 23-06.

Mr. Rand revised his motion to approve resolutions 23-02 – 23-06. Mr. Becker seconded the revised motion.

Upon the affirmative votes of Messrs. Rand, Casella, and Becker, the Board approved and adopted resolution 23-02 – 23-06.

Mr. Rand motioned to approve resolutions 23-01 and 23-07 – 23-10. Mr. Casella seconded the motion.

Mr. Casella then stated that the applicants of the appeals were advised that the technicalities in the law required these to be refused at the department and they are exercising their rights, but we don't have the latitude and the law as understood is to make exceptions. Mr. Casella also stated that he did not hear anything that would allow the Board Members to make an exception for any of the appeals.

Mr. Rand agreed with Mr. Casella.

Meeting Minutes – January 31, 2023

Upon the affirmative votes of Messrs. Rand, Casella, and Becker, the Board approved and adopted resolution 23-01 and 23-07 – 23-10.

Mr. Rand then asked if there was any other discussion any other business with the Board Members.

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

With no further questions or comments, the Board concluded its meeting.

Respectfully submitted,
Tim J. Maher

Acting Secretary of the State Board