

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 FEBRUARY 2, 2021

A meeting of the State Board of Real Property Tax Services was held via teleconference, as authorized by Executive Order 202.1 and various successor Orders. 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, *2nd Assistant to the State Board, Office of Real Property Tax Services*

Geoffrey Gloak, *Communication Manager, Office of Real Property Tax Services*
Jonathan Lack, *Real Property Analyst 2, Office of Real Property Tax Services*
Maryellen Nagengast, *Tax Audit Administrator 1, Office of Real Property Tax Services*
Edward Martorana, *Auditor 3, Office of Real Property Tax Services*
Maryann Enrico, *Associate Accountant, Office of Real Property Tax Services*
Anetta Mazur, *Tax Information Aide, 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 11:04 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 December 10, 2020 State Board meeting

On motion of Mr. Rand, seconded by Mr. Casella, Mr. Rand stated that the minutes of the December 10, 2020 Board meeting stand approved and are, hereby, adopted as written.

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

Mr. Rand asked if anything needed to be discussed prior to starting the executive session portion of the meeting.

Mr. Gerberg explained in order to enter executive session, a motion must be made explaining why it was necessary.

Mr. Becker then made a motion to go into executive session to protect confidential information of appellants.

Mr. Casella seconded the motion.

Mr. Rand stated the executive session could begin.

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

Mr. Maher explained resolutions 21-01 through 21-13 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 21-01 through 21-13 had been considered and that a vote can take place.

Mr. Becker made a motion to vote and approve all resolutions as a block, which was seconded by Mr. Casella.

Mr. Rand mentioned the law doesn't give a lot of latitude and the Tax Department usually follows what the law states.

Mr. Casella concurred with Mr. Rand and wanted to make it clear that he agreed. The reasons they are grouped in a block is because none of the appeals rose to the level of opposing the resolution.

Upon the affirmative votes of Messrs. Becker, Casella and Rand, the Board approved resolutions 21-01 through 21-13.

Agenda Item No. V - Privilege of the Floor

Mr. Rand asked if anyone would like to address the Board.

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Mr. Becker asked if there were any more STAR appeals left to review.

Mr. Maher stated that the Tax Department was able to resolve most of the remaining appeals. The Governor has a proposal in the Executive Budget to have STAR exemption appeals handled through full-time department staff. If the legislature approves the Governor's proposal, future STAR exemption appeals would not be handled by the Board.

Mr. Rand asked if there are any appeals currently pending.

Mr. Maher responded that there are a few pending appeals where the Tax Department requested more info and they will probably not be resolved before the new budget is in place around March 31st, 2021. If the budget proposal regarding STAR appeals is approved, the expectation is that those appeals will be handled outside the Board.

Mr. Casella asked if Mr. Maher knows why it rose to the level that the Tax Department staff will handle the STAR exemption appeals.

Mr. Maher responded that perhaps it is meant to streamline into one process where only full-time employees will handle the appeals, instead of two separate processes where there was full-time staff and the voluntary Board handling them.

Mr. Casella then asked if an applicant has a valid reason as to why they should've received the exemption, if the Tax Department can allow it if it rises to that level.

Mr. Maher stated that is correct and mentioned that if the Tax Department realizes a taxpayer should've received the benefit, they would process it and it wouldn't go to the Board.

Mr. Casella asked if the appointments office will try to repopulate the Board.

Mr. Maher said he thinks they are still trying to fill the positions.

Mr. Casella thanked Mr. Maher for the information.

Mr. Rand asked if there was anything else that needed to be addressed.

With no further questions or comments, the Board concluded its meeting at 11:24 A.M.

Respectfully submitted,

Tim J. Maher
Acting Secretary of the State Board