

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 JUNE 12, 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 due to a conflicting commitment.]

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*

David Markey, *Legal Advisor to the State Board, Office of Counsel*

Tobias Lake, *Legal Advisor to the State Board, Office of Counsel*

Margaret Owens, *Real Property Services Administrator 1, Office of Real Property Tax Services*

Jane Glasser, *Assistant to the State Board, 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*

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

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

Jean Raymond Occil Jr, *Real Property Analyst Trainee 1, 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*

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

Rebecca Bellard, *Associate Accountant, Office of Real Property Tax Services*

Karla Bartholomew-Lacen, *Associate Accountant, Office of Real Property Tax Services*

Jenee Pacheco, *Accountant Trainee 1, Office of Real Property Tax Services*

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

Andrea Portnick, *Taxpayer Services Specialist 3, Office of Real Property Tax Services*

Amanda Dare, *Real Property Analyst 2, Office of Real Property Tax Services*

James Walkowiak, *Real Property Analyst Trainee 2, Office of Real Property Tax Services*

Lesley Burger, *Real Property Analyst Trainee 1, Office of Real Property Tax Services*

Meg Antz, *Legislative Liaison, Office of Executive Deputy Commissioner*

Also in attendance:

Henry Zomerfeld, *Senior Associate, Hodgson Russ LLP, Representative for SLIC*

Michael Hrankiowskyj, *Partner Cullen and Dykman LLP, Representative for Liberty, Bayonne, & Transcontinental (joined late, after the complaints were discussed)*

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, Mr. Gerberg, Ms. Glasser, Ms. Foley, Ms. Mendez-Sankrith, Ms. Owens, Ms. Malaty, & Ms. Bellard were in the ORPTS Central Office in Latham, New York.
- Mr. Wolham, Ms. Hopper, & Mr. Occil Jr were in the ORPTS Southern Regional Office in White Plains, New York.

The remaining attendees appeared remotely.

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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 January 31, 2024, State Board meeting

On motion of Mr. Becker, seconded by Mr. Casella, Mr. Casella stated that the minutes of the January 31, 2024 Board meeting stand approved and are, hereby, adopted as written.

Agenda Item No. II - State Full Values and Assessment

Mr. Casella asked who will be presenting the resolutions. Ms. Ingalsbe took a moment to share who else was in the room with her. Following introductions, Ms. Ingalsbe turned the meeting over to Ms. Owens to present the Special Franchise Complaints and ORPTS' position.

Ms. Owens stated that four companies filed complaints, and that representatives of one of them, SLIC Network Solutions, were present at the Board meeting. Ms Owens proposed to the Board to start with this company.

SLIC Network Solutions, Inc

Ms. Owens began by discussing the complaints, SF 24-05 & SF 24-06, related to SLIC Network Solutions, Inc. With the Board's permission, Ms. Owens proposed giving SLIC the opportunity to explain their complaint.

Ms. Ingalsbe asked for any representative from SLIC on the call to unmute and identify themselves.

Mr. Henry Zomerfeld, from Hodgson Russ LLP, representing the complainant SLIC Network Solutions, Inc. spoke up to provide the Board with an overview of the company's position and response to the Hearing Officer's Report.

The Board Members had questions for both parties, Ms. Owens & Mr. Zomerfeld responded.

Mr. Becker motioned to adopt resolutions 24-18. Mr. Casella seconded the motion. Upon affirmative votes of Mr. Becker & Mr. Casella, the Board approved and adopted resolutions 24-18.

Mr. Zomerfeld thanked the board for their time.

Liberty Utilities (New York Water) Corp. f/k/a NY American Water Corporation, Inc. (Liberty)

Ms. Ingalsbe asked for any representative from Liberty on the call to identify themselves. Hearing none, the meeting was turned over to Ms. Owens.

Ms. Owens began by discussing the complaints, SF 24-01 through 24-04, related to Liberty Utilities Corp.

The Board Members did not have any questions. Mr. Casella confirmed there was not a representative for the company present.

Mr. Becker motioned to approve resolutions 24-17. Mr. Casella seconded the motion. Upon affirmative votes of Mr. Becker & Mr. Casella, the Board approved and adopted resolutions 24-17.

Bayonne Energy Company

Ms. Ingalsbe asked for any representative from Bayonne Energy Company on the call to identify themselves. Hearing none, the meeting was turned over to Ms. Owens.

Ms. Owens began by discussing the complaint, SF 24-07 related to Bayonne Energy Company.

The Board Members did not have any questions. Mr. Casella confirmed there was not a representative for the company present.

Mr. Becker motioned to approve resolutions 24-19. Mr. Casella seconded the motion. Upon affirmative votes of Mr. Becker & Mr. Casella, the Board approved and adopted resolutions 24-19.

Transcontinental Gas Pipeline Company

Ms. Ingalsbe asked for any representative from Transcontinental Gas Pipeline Company on the call to identify themselves. Hearing none, the meeting was turned over to Ms. Owens.

Ms. Owens began by discussing the complaint, SF 24-08 related to Transcontinental Gas Pipeline Company.

The Board Members did not have any questions. Mr. Casella confirmed there was not a representative for the company present.

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Mr. Becker motioned to approve resolutions 24-20. Mr. Casella seconded the motion. Upon affirmative votes of Mr. Becker & Mr. Casella, the Board approved and adopted resolutions 24-20.

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

Ms. Ingalsbe explained a few pertinent facts related to resolutions 24-21 through 24-25 to the Board.

Mr. Hrankiwskyj joined the meeting at this time and was informed by the Board that the Special Franchise Complaints were already presented and voted on. He was offered the opportunity to be placed in the virtual lobby while the Board convened in executive session, and to be brought back to join following executive session if he so wished. Mr. Hrankiwskyj acknowledged late entry to the meeting and declined to stay in the meeting as he was not a party of interest moving forward.

Mr. Becker made a motion to go into executive session to discuss the STAR appeals. Mr. Casella seconded the motion.

Agenda Item No. IV - Executive Session – Discussion of individual STAR Exemption Appeals

Ms. Ingalsbe explained resolutions 24-21 through 24-25 to the Board in executive session.

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

The meeting returned to public session.

Mr. Becker motioned to adopt and approve resolutions 24-21 through 24-25, as a group. Mr. Casella seconded the motion. Upon affirmative votes of Mr. Becker & Mr. Casella, the Board approved and adopted resolutions 24-21 through 24-25.

Mr. Casella stated the agenda has been concluded. With no further questions or matters to discuss, Mr. Casella 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