

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 be granted 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 KLW 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 Bleeker

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 Bleeker 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 had 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