

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 26, 2022

A meeting of the State Board of Real Property Tax Services was held via teleconference, as authorized by Chapter 1 of the Laws of 2022 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, *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*

Dave Ange, *Real Property Service Administrator 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*
Margaret Owens, *Real Property Analyst 3,*
Tobias Lake, *Senior Attorney, Office of Counsel*
David Markey, *Associate Attorney, Office of Counsel*
Brandon Ohler, *Office Assistant 1, Office of Real Property Tax Services*
Brian Moon, *Real Property Analyst 2, Office of Real Property Tax Services*
Corinna Collins, *Real Property Analyst Trainee 1, Office of Real Property Tax Services*
Kyle Coonrad, *Tax Information Aide, Real Property Tax Services*
Kate Garbutt, *Office of Real Property Tax Services Syracuse*
Kirsten Carter, *Office of Real Property Tax Services Syracuse*
Matthew Vincent, *Office of Real Property Tax Services Syracuse*
Sufia Khanam, *Office of Real Property Tax Services Syracuse*
Samantha Palka, *Office of Real Property Tax Services White Plains*
Alex Fabrizio, *Office of Real Property Tax Services White Plains*

David Reger, *Assessor, Town of Chemung*

Meeting Minutes- July 26, 2022

Mr. Rand called the State Board of Real Property Tax Services meeting to order at 11:13 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 June 14, 2022, State Board meeting

On motion of Mr. Casella, seconded by Mr. Becker, Mr. Rand stated that the minutes of the June 14, 2022, Board meeting stand approved and are, hereby, adopted as written.

Agenda Item No. II – Final 2022 state equalizations rates where complaint were filed: Town of Big Flats and Town of Chemung

Mr. Maher turned the meeting over to Mr. Ange to give background on the two complaints, complaint numbers 22-32 and 22-33, and discuss staff recommendations.

Mr. Ange, who oversees the bureau of Equalization Central Support Services in Albany, provided a general overview of the equalization rate process. He stated the process of establishing the 2022 state equalization rate started last fall with Office of Real Property Tax Services (ORPTS) regional staff and assessors sharing data with each other regarding each municipalities total market value. He said regional staff presented each municipality with what the 2022 equalization rate would be, unless one of two situations occurs. The first situation would be the municipality is conducting a reassessment, which means the regional staff will analyze and verify the reassessment to determine the equalization rates. The second situation is when a municipality is not performing a reassessment but changes the assessed values in the town by more than 5%, either increasing or decreasing. In the second situation, regional staff will tell the locality that the equalization rate will be adjusted by that same amount of increase or decrease. In addition, if a municipality changes its total assessed value by less than 5%, then the equalization rate that was presented does not get adjusted.

Mr. Ange explained that the two municipalities that filed these rate complaints both fall under the latter category, they did not increase their assessments by more than 5%. He clarified that the municipalities were presented with equalization rates in the winter. He said both municipalities claimed that they were going to be at a 100% and advised staff that they would be increasing their level of assessment. Emails between the assessors and ORPTS regional staff shows that staff did advise the assessors that, to get an adjustment upwards, they would have to increase their assessments by more than 5%. Both towns raised their assessments on both the residential and vacant land property classes, but they did not raise assessments on other property type classes.

Mr. Ange continued explaining the complaints. He stated the Town of Big Flats ended up raising their assessments town wide by only 3.2%. The Town of Chemung raised theirs by only 3.8%. Both were below the 5% threshold. According to the department's procedures, ORPTS did not adjust the equalization rates. The Town of Big Flatts and the Town of Chemung did not receive their level of assessment (LOA) as their equalization rate.

Mr. Ange asked if anyone had any questions. There were no questions.

Meeting Minutes- July 26, 2022

Mr. Rand proceeded to give Mr. Reger, assessor to the Town of Chemung, the opportunity to address the Board.

Mr. Reger stated that he is new to this and does not have a lot of support to turn to. He said the town's former assessor provided help and suggested the 5% trending, which was communicated to the state. Mr. Reger stated there is a misunderstanding regarding the 5% trending, that correlates to his lack of experience. Mr. Reger stated the department never advised him of trending more than 5% or trending commercial and utility properties. Mr. Reger also said he was not able to attend in-person classes due to COVID-19, putting him at a disadvantage to understand the process.

Mr. Rand asked Mr. Becker and Mr. Casella if they have any questions or comments.

Mr. Becker responded, he stated staff's determination was in line with the procedures that are outlined for this process. Mr. Becker asked for ORPTS response to what Mr. Reger said about getting the correct information to the town.

Mr. Ange responded by stating there is an email that was sent to Mr. Reger from the regional staff in the Syracuse office that specifically mentions, if changes are more than 5% then Albany will recalculate your numbers. Mr. Ange said the email also references a telephone call that occurred regarding the conversation.

Mr. Rand asked to clarify his understanding of the situation.

Mr. Ange reiterated that if the Town had raised their assessments town wide by more than 5%, ORPTS would have adjusted the equalization rate accordingly. He clarified that the change was less than 5% so ORPTS did not adjust the equalization rate. He stated there was an email on April 19th between the ORPTS regional office and Mr. Reger explaining this.

In response to Mr. Ange, Mr. Reger stated the telephone conversation led to confusion and he asked to have the communications put in writing so he could give it to his director.

Mr. Rand asked if the Town had raised their assessment more than 5%, would that have changed the equalization rate.

Mr. Ange confirmed that would have been the case.

Mr. Casella confirmed with Mr. Reger that written communications were received by ORPTS and then given to his director.

Mr. Casella asked Mr. Reger if he believed the actions that were taken by him were correct.

Mr. Reger stated his director asked his opinion on what he wanted to do. Mr. Reger then made the decision to trend 5%. Mr. Reger went on to say that his director emailed the state and advised they would be going with the 5%.

Mr. Rand thanked Mr. Reger and stated he hopes by next year the process can be clearer for the Town. However, at this point there was not any grounds to make any changes.

Mr. Rand made a motion to approve resolution 22-32 and 22-33. Mr. Casella seconded the motion.

Meeting Minutes- July 26, 2022

Upon the affirmative votes of Messrs. Rand, Casella, and Becker, the Board approved and adopted resolutions 22-32 and 22-33.

III. Use of Videoconferencing to Conduct Board Meetings

Mr. Gerberg explained the process of video conferencing to conduct State Board meetings. He explained there is a new law that authorizes public bodies to allow their members to participate in meetings by video conference from a location that is not open to the public when there are extraordinary circumstances. Normally, when members video conference, they must be at a location that is open to the public. However, this law liberalizes it and allows members to participate from a private location under very limited circumstances. This would be useful, for example, if a member ill and cannot leave their home and wishes or needs to be a part of a meeting. There are restrictions on that authority, for example, that member cannot be counted toward the quorum, but may vote if there is a quorum of members that are participating from public locations. Another condition is that the body can only take advantage of this authority if it adopts a resolution and adopts procedures specifying the conditions under which this may occur.

Mr. Gerberg stated the resolution 22-34 would adopt this authority and the procedures. The law also provides that before a public body can adopt a resolution of this nature it must conduct a public hearing to accept and consider any public comments. He stated the public hearing was conducted the Thursday prior to the State Board meeting, it was open to the public and advertised. Mr. Gerberg said the resolution was ready for the Board members to adopt if they were so inclined.

Mr. Rand inquired about the status of the emergency order that allow us to meet by teleconference.

Mr. Gerberg advised the emergency order was still in effect at the time of the Board meeting. He clarified that the emergency order is a separate matter.

Mr. Rand asked if Mr. Casella or Mr. Becker had any questions. No questions were asked.

Mr. Rand moved to approve resolution 22-34. Mr. Becker seconded Mr. Rand's motion.

Upon the affirmative votes of Messrs. Rand, Casella, and Becker, the Board approved and adopted resolution 22-34.

Mr. Rand asked if the next meeting would be in November.

Mr. Maher confirmed that to be correct and that he anticipated having star exemption appeals.

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

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

Respectfully submitted,
Tim J. Maher

Acting Secretary of the State Board