

**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, 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

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*

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*

Mary.Ellen Nagengast, *Real Property Services Administrator 2, Office of Real Property Tax Services*

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

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

Stephen Hartnett, *Real Property Services Manager 1, Office of Real Property Tax Services*

Karen Quinn, *Real Property Analyst 3, Office of Real Property Tax Services*

Gary Drake, *Real Property Analyst 3, Office of Real Property Tax Services*

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

Jason Ayotte, *Real Property Analyst 3, Office of Real Property Tax Services*

Khristina Ulmer, *Real Property Analyst 2, Office of Real Property Tax Services*

Kevin Gill, *Real Property Analyst 2, Office of Real Property Tax Services*

Brian Moon, *Real Property Analyst 2, Office of Real Property Tax Services*

Kristen Forte, *Real Property Analyst 1, Office of Real Property Tax Services*

Joseph Cavuoto, *Real Property Analyst Trainee 2, Office of Real Property Tax Services*

Christina Hourigan, *Business System Analyst Trainee 2, Office of Real Property Tax Services*

Elizabeth Naughton, *Real Property Analyst Trainee 1, Office of Real Property Tax Services*

Jori Dumais, *Real Property Analyst Trainee 1, Office of Real Property Tax Services*

Susan Pedo, *Director Public Information, Tax Policy Analysis*

Zaid Hasan, *Real Property Analyst 2, Office of Real Property Tax Services*

Christine Douglass, *Real Property Analyst 2, Office of Real Property Tax Services*

Joseph Gonzalez, *Real Property Analyst Trainee 1, Office of Real Property Tax Services*

Bernadette Bode, *Real Property Analyst Trainee 1, Office of Real Property Tax Services*

Continued..

Marsia Riley, *Agency Program Aide, Office of Real Property Tax Services*  
Kyle Coonrad, *Tax Information Aide, Office of Real Property Tax Services*

Also in attendance:

Jim Basile, *Town of Hancock Assessor*

Ryan Russell

Jesse Harding

Though the meeting was held by videoconference, the Board members were all present in-person in one of the publicly-accessible sites specified in the Meeting Notice, as follows:

- Mr. Rand was in the ORPTS Southern Regional Office in White Plains, New York.
- 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. Murphy, Ms. Goyer and Ms. Wojdyla were in the ORPTS Central Office in Latham, New York.
- Mr. Wolham was in the ORPTS Southern Regional Office in White Plains, New York.

In addition, Mr. Basile, the Hancock Assessor, was in the ORPTS Central Office in Latham, New York.

The remaining attendees appeared remotely.

## **Meeting Minutes – July 26, 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 June 14, 2023, State Board meeting**

On motion of Mr. Rand, seconded by Mr. Becker, Mr. Rand stated that the minutes of the June 14, 2023, Board meeting stand approved and are, hereby, adopted as written.

### **Agenda Item No. II - Final 2023 state equalizations rates where complaints were filed:**

#### **Town of Ford Edward and Town of Hancock**

Mr. Rand asked who will be presenting the resolutions.

Ms. Ingalsbe confirmed there were no representatives from the Town of Fort Edward present and turned the meeting over to Mr. Wolham to discuss the Town of Hancock.

Mr. Wolham began by discussing the complaint related to the Town of Hancock.

The Board Members turned the meeting over to Mr. Basile, Town of Hancock Assessor.

The Board Members had questions for both parties. Mr. Wolham and Mr. Basile responded, there was also an added response from Mr. Hasan.

Mr. Rand motioned to approve resolution 23-26. Mr. Becker seconded the motion.

Upon the affirmative votes of Messrs. Rand, Casella, and Becker, the Board approved and adopted resolution 23-26.

Ms. Ingalsbe turned the meeting over to Ms. Quinn to discuss the Town of Fort Edward.

Ms. Quinn began by discussing the complaint related to the Town of Fort Edward.

The Board Members had questions regarding the complaint, in which Ms. Quinn and Ms. Ulmer responded.

Mr. Rand motioned to approve resolution 23-25. Mr. Becker seconded the motion.

Upon the affirmative votes of Messrs. Rand, Casella, and Becker, the Board approved and adopted resolution 23-25.

## **Meeting Minutes – July 26, 2023**

### **Agenda Item No. III - STAR Exemption Appeals - General Discussion**

Ms. Ingalsbe turned the meeting over to Mr. Gerberg.

Mr. Gerberg spoke briefly regarding the general principles of the STAR program.

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

### **Agenda Item No. IV - Executive Session - Discussion of Individual STAR Exemption Appeals**

Mr. Gerberg explained resolutions 23-28 through 23-31 to the Board in executive session.

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

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 23-28 through 23-31.

Mr. Rand motioned to approve resolutions 23-28 through 23-31 as a group. Mr. Becker seconded the motion.

Upon the affirmative votes of Messrs. Rand, Casella, and Becker, the Board approved and adopted resolution 23-28 through 23-31.

Mr. Rand thanked everyone and with no further questions or comments, the Board concluded its meeting.

Respectfully submitted,

Rachel Ingalsbe

Acting Secretary of the State Board