

**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 JANUARY 28, 2025**

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*

Rachel Ingalsbe, *Acting Secretary of the State Board, and Assistant Deputy Commissioner Real Property Tax Services*  
Joseph Gerberg, *Legal Advisor to the State Board, Office of Counsel*  
David Markey, *Associate Attorney, Office of Counsel*  
Erica Foley, *Assistant to the State Board, Office of Real Property Tax Services*  
Jane Glasser, *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:

Mary Ellen Nagengast, *Real Property Services Administrator 2, Office of Real Property Tax Services*  
Petrina Castracani, *Real Property Services Administrator 1, Office of Real Property Tax Services*  
John Wolham, *Real Property Services Administrator 1, Office of Real Property Tax Services*  
Jimson George, *Real Property Analyst Trainee 1, Office of Real Property Tax Services*  
Christina Palmer, *Real Property Analyst Trainee 1, Office of Real Property Tax Services*  
Jim McGovern, *Real Property Analyst 3, Office of Real Property Tax Services*  
Geoffrey Gloak, *Real Property Analyst 3, Office of Real Property Tax Services*  
Jennifer Dwire, *Real Property Analyst 3, Office of Real Property Tax Services*  
Marcia Whalen, *Taxpayer Services Specialist 3, Office of Real Property Tax Services*  
Jonathan Lack, *Real Property Analyst 2, Office of Real Property Tax Services*  
Rebecca Bellard, *Associate Accountant, Office of Real Property Tax Services*  
Patricia Cocozzo, *Real Property Analyst Trainee 1, Office of Real Property Tax Services*  
Arielle Nicoletti, *Taxpayer Services Specialist 1, Office of Real Property Tax Services*  
Breanna Colon-Serrano, *Taxpayer Services Specialist 1, Office of Real Property Tax Services*

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. Foley, Ms. Glasser, & Ms. Mendez-Sankrith were in the ORPTS Central Office in Latham, New York.
- Mr. Wolham, Mr. George, and Ms. Palmer were in the ORPTS Southern Regional Office in White Plains, New York.

The remaining attendees appeared remotely.

## **Meeting Minutes – January 28, 2025**

## **Meeting Minutes – January 28, 2025**

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 11:01 AM.

### **Agenda Item No. I - State Board Administration - Minutes of the July 25, 2024, State Board meeting**

On motion of Mr. Becker, seconded by Mr. Casella, Mr. Casella stated that the minutes of the July 25, 2024, Board meeting stand approved and are, hereby, adopted as written.

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

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

Ms. Ingalsbe spoke briefly regarding the STAR cases before the Board including requirements for STAR exemption recipients for the 2023 roll year.

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

Mr. Becker made a motion to go into executive session to discuss Individual STAR appeals. Mr. Casella seconded the motion and entered executive session at 11:03AM.

Ms. Ingalsbe explained resolutions 25-01 through 25-15 to the Board in executive session.

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

The meeting returned to public session at 11:07AM

Mr. Casella stated all the cases were reviewed in executive session and the Board can now consider the resolutions 25-01 through 25-15.

Mr. Becker motioned to approve resolutions 25-01, 25-02, 25-14, and 25-15 as a block. Mr. Casella seconded the motion. Upon affirmative votes of Mr. Becker & Mr. Casella, the Board approved and adopted resolutions 25-01, 25-02, 25-14, and 25-15.

Mr. Becker motioned to approve remaining resolutions 25-03 through 25-13 together as a block. After confirming Ms. Ingalsbe and Mr. Gerberg were satisfied with the discussion in executive session, Mr. Casella seconded the motion. Upon affirmative votes of Mr. Becker & Mr. Casella, the Board approved and adopted resolutions 25-03 through 25-13.

Mr. Casella thanked everyone and asked for any further questions or comments.

Mr. Becker wished to thank, on the record, Matt Rand for his service to the Board over the past several years. Mr. Casella agreed and wished Mr. Rand well.

Mr. Becker and Mr. Casella both wished to put on the record that a Board of two people is neither sustainable nor desirable and is a disservice to people of the state. Mr. Casella expressed his agreement. They added that while the composition of the board is not in the control of anyone present at the meeting, it is critical that the vacancies be filled as quickly as possible.

Assistant to the State Board, Erica Foley, stated the meeting started recording after executive session and stated the correct timeline for the record.

With no further questions or matters to discuss, Mr. Becker made a motion to adjourn, seconded by Mr. Casella. Upon its approval, the Board concluded its meeting.

Respectfully submitted,

Rachel Ingalsbe

Acting Secretary of the State Board