

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 NOVEMBER 17, 2021

A meeting of the State Board of Real Property Tax Services was held via teleconference. 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*
Anetta Mazur, *2nd Assistant to the State Board, Office of Real Property Tax Services*

Tobias Lake, *Senior Attorney, Office of Counsel*
Geoffrey Gloak, *Real Property Analyst 2, Office of Real Property Tax Services*
Gary Drake, *Real Property Analyst 3, Office of Real Property Tax Services*
John Wolham, *Real Property Services Administrator 1, Office of Real Property Tax Services*
Ryan Dietz, *Taxpayer Services Specialist Trainee 2, Office of Real Property Tax Services*
Michael Noone, *Tax Information Aide, Office of Real Property Tax Services*

Meeting Minutes – November 17, 2021

Mr. Rand called the State Board of Real Property Tax Services meeting to order at 11:02 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 July 27, 2021 State Board meeting

On motion of Mr. Casella, seconded by Mr. Becker, Mr. Rand stated that the minutes of the July 27, 2021 Board meeting stand approved and are, hereby, adopted as written.

Agenda Item No. II - Star Exemption Appeals - General Discussion

Mr. Maher mentioned the meeting needs to be moved to executive session to protect the confidential information of appellants.

Mr. Rand then made such a motion to go into executive session, which was seconded by Mr. Becker.

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

Mr. Maher explained resolutions 21-68 through 21-95 to the Board in executive session.

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

The meeting returned to public session.

Mr. Rand stated resolutions 21-68 through 21-95 had been considered and that a vote could take place.

Mr. Becker asked Mr. Gerberg if the appeals could be voted on as a group because they share common characteristics.

Mr. Gerberg responded that it would be appropriate for the Board to consider the appeals in mass because of their similarities.

Mr. Casella concurred that all the appeals are similar in nature.

Mr. Rand stated none of the appeals rose to the level of being grouped any differently.

Mr. Becker then motioned to approve resolutions 21-68 through 21-95. Mr. Casella seconded the motion.

Upon the affirmative votes of Messrs. Becker, Casella, and Rand, the Board approved and adopted resolutions 21-68 through 21-95.

Agenda Item No. V - Privilege of the Floor

Mr. Rand asked if anyone would like to address the Board.

Mr. Becker stated he did not have anything to share.

Mr. Casella thanked the Tax Department staff for the easy navigation and organization of the materials.

Meeting Minutes – November 17, 2021

Mr. Rand agreed that the staff did a great job with the meeting materials.

Mr. Gerberg then explained why it was permissible for this meeting to be conducted via teleconference when the previous meeting had been conducted by videoconference. He stated that the law generally requires meetings of public bodies to be held in-person or by videoconference, but in March of 2020, after declaring a state of emergency due to the COVID-19 pandemic, Governor Cuomo issued an Executive Order that suspended this requirement and explicitly allowed meetings to take place by teleconference. As a result, the Board meetings held in the remainder of 2020 and the first part of 2021 were conducted by teleconference. However, on June 24th, 2021, Governor Cuomo terminated the declaration of emergency. That restored the pre-COVID law that normally requires meetings to be held either in-person or by videoconference. This is why the July Board meeting was held by videoconference rather than teleconference.

Mr. Gerberg continued that in August 2021, Governor Hochul approved legislation that once again suspended the general requirement for meetings to be held either in-person or by videoconference. That made it possible for the November 2021 Board meeting to be conducted by teleconference, but this suspension is temporary and will expire on January 15th, 2022. Therefore, the Board meeting that is scheduled for February 2022 will have to be conducted in person or by videoconference, rather than by teleconference, unless there are further changes to the law.

Mr. Rand thanked Mr. Gerberg and asked if the February meeting will contain only STAR appeals or if there's other municipal information to review.

Mr. Gerberg stated the agenda will contain mostly STAR appeals but there could be equalization rate and special franchise complaints.

Mr. Maher concurred with Mr. Gerberg and stated if something else comes up, they will give the Board proper notice.

Mr. Rand suggested the meeting be moved up to January before the law and authorization change. He suggested that since there are only STAR appeals on the agenda, it would be easier to handle the meeting via teleconference and that would save State resources.

Mr. Maher stated he will look into the complaints and deadlines. He suggested that the January meeting can be for STAR appeals and the February meeting can be held open if something else comes up. If not, it can be cancelled.

Mr. Becker agreed that it's a good idea to move the meeting to January and also mentioned that resources can be saved with teleconference meetings.

Mr. Casella agreed with Mr. Becker. Mr. Maher then proposed to move the meeting to January and cancel the February meeting. He stated Ms. Murphy will reach out to the Board members regarding their schedules and choose a date for the January meeting. The Board members agreed.

Mr. Rand then asked if there was anything else that needed to be addressed.

Meeting Minutes – November 17, 2021

Mr. Casella made a motion to adjourn the meeting which 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