

**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 JUNE 4, 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*  
Margaret Owens, *Real Property Services Administrator 1, Office of Real Property Tax Services*  
Mary Malaty, *Principal Accountant, 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*  
Courtney Schermerhorn, *Assistant to the State Board, Office of Real Property Tax Services*

ORPTS staff in attendance:

Dave Ange, *Real Property Services Administrator 2, Office of Real Property Tax Services*  
Jason Banish, *Real Property Analyst 1, Office of Real Property Tax Services*  
Karla Bartholomew-Lacen, *Associate Accountant, Office of Real Property Tax Services*  
Rebecca Bellard, *Associate Accountant, Office of Real Property Tax Services*  
Thomas Bridgeford, *Taxpayer Services Specialist Trainee 2, Office of Real Property Tax Services*  
Ryan Caldarone, *Taxpayer Services Specialist Trainee 2, Office of Real Property Tax Services*  
Petrina Castracani, *Real Property Services Administrator 1, Office of Real Property Tax Services*  
Amanda Dare, *Real Property Analyst 2, Office of Real Property Tax Services*  
Kristen Dence, *Deputy Commissioner, Office of Processing & Taxpayer Services*  
Angeline Dickerson, *Program Aide, Office of Real Property Tax Services*  
Emily Finn, *Business Systems Analyst 1, Office of Real Property Tax Services*  
Jimson George, *Real Property Analyst Trainee 1, Office of Real Property Tax Services*  
Geoffrey Gloak, *Real Property Analyst 3, Office of Real Property Tax Services*  
Stephen Hartnett, *Real Property Services Manager 1, Office of Real Property Tax Services*  
Zaid Hasan, *Real Property Analyst 3, Office of Real Property Tax Services*  
Jacob Knowles, *Forest Appraiser Trainee 2, Office of Real Property Tax Services*  
Kathleen Mastroianni, *Real Property Analyst 1, Office of Real Property Tax Services*  
Jim McGovern, *Real Property Analyst 3, Office of Real Property Tax Services*  
Matthew Mirabile, *Taxpayer Services Specialist 2, Office of Real Property Tax Services*

ORPTS staff in attendance (continued):

George Muller, *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*  
 Alisa Pacheco, *Taxpayer Services Specialist Trainee 2, Office of Real Property Tax Services*  
 Jenee Pacheco, *Accountant Trainee, Office of Real Property Tax Services*  
 Christina Palmer, *Real Property Analyst Trainee 1, Office of Real Property Tax Services*  
 Taylor Razzano, *Administrative Assistant Trainee 2, Office of Real Property Tax Services*  
 Marsia Riley, *Real Property Analyst Trainee 2, Office of Real Property Tax Services*  
 Daria Scholten, *Senior Accountant, Office of Real Property Tax Services*  
 Athena Snyder, *Real Property Analyst Trainee 1, Office of Real Property Tax Services*  
 Nicholas Szesnat, *Real Property Analyst Trainee 1, Office of Real Property Tax Services*  
 Helen Tylutki, *Real Property Analyst Trainee 2, Office of Real Property Tax Services*  
 Sarah Van Wieren, *Deputy Commissioner, Office of Tax Policy Analysis*  
 John Wolham, *Real Property Services Administrator 1, Office of Real Property Tax Services*

Also in attendance:

Henry Zomerfeld, *Senior Associate, Hodgson Russ LLP, Representative for SLIC*  
 Michael Hrankiwskyj, *Partner Cullen and Dykman LLP, Representative for Liberty Utilities, Bayonne Energy Center, & Millennium Pipeline Company, LLC*  
 Paul DiValentino, *Representative for Corning Natural Gas Corporation*  
 Mario DiValentino, *Representative for Corning Natural Gas Corporation*  
 Cyavash Ahmadi, *Representative for Cablevision and subsidiaries, Eversheds Sutherland*  
 David Moog, *State Board Member- designee*

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. Malaty, Mr. Ange, Ms. Owens, Ms. Bellard, Ms. Foley, Ms. Mendez-Sankrith, & Ms. Schermerhorn were in the ORPTS Central Office in Latham, New York.
- Mr. Wolham, Mr. Hasan, Mr. George, and Ms. Riley were in the ORPTS Southern Regional Office in White Plains, New York.

The members of the public who were present in-person at the specified sites were as follows:

- Mr. Moog was in the ORPTS Southern Regional Office in White Plains, New York.

The remaining attendees appeared remotely.

## **Meeting Minutes – June 04, 2025**

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 January 28, 2025, State Board meeting**

On motion of Mr. Becker, seconded by Mr. Casella, Mr. Casella stated that the minutes of the January 28, 2025, Board meeting stand approved and are, hereby, adopted.

### **Agenda Item No. II – State Full Values and Assessment**

Ms. Ingalsbe acknowledged the presence of Mr. David Moog in the White Plains regional office. Mr. Moog has recently been appointed to the State Board of Real Property Tax Services, though his appointment has not yet taken effect. Ms. Ingalsbe thanked Mr. Moog for joining us informally at this meeting, and welcomed his formal participation in future State Board meetings.

Ms. Ingalsbe then turned the meeting over to Ms. Malaty, ORPTS' Manager for Special Valuation and Fiscal Services, to present the Special Franchise Complaints and ORPTS' position. Ms. Ingalsbe stated that the first seven resolutions before the board are related to special franchise complaints.

Ms. Malaty stated that seven companies filed complaints, with a total of 46 complaints. Ms. Malaty shared three of the companies are present at the Board meeting. Ms. Malaty proposed to the Board to start with these companies.

#### **SLIC Network Solutions, Inc**

Ms. Malaty began by discussing the complaints, SF 25-04, SF 25-43, and SF 25-44 related to SLIC Network Solutions, Inc. With the Board's permission, Ms. Malaty proposed giving SLIC the opportunity to state their complaint.

Mr. Henry Zomerfeld, from Hodgson Russ LLP, representing the complainant SLIC Network Solutions, Inc. spoke up to provide the Board with an overview of the company's position. Mr. Zomerfeld thanked the board for their time.

Ms. Malaty presented ORPTS' responses to the complaints and stated that all complaints are addressed in Resolution 25-17.

Mr. Becker motioned to adopt Resolution 25-17. Mr. Casella seconded the motion. Upon affirmative votes of Mr. Becker & Mr. Casella, the Board approved and adopted Resolution 25-17.

## **Corning Natural Gas Corporations**

Ms. Malaty asked for any representative from Corning Natural Gas present on the call to identify themselves. Mario DiValentino acknowledged his attendance on behalf of the company.

Ms. Malaty began by discussing the complaint, SF 25-03. With the Board's permission, Ms. Malaty proposed giving Corning the opportunity to state their complaint. Mr. DiValentino stated he was attending to monitor and listen to the decision by the Board. "Corning rests on the papers filed with the department." Mr. DiValentino had no additional information or comments to make.

At the Board's request, Ms. Malaty summarized the points of Corning's complaint. Ms. Malaty then presented ORPTS' position.

Mr. Becker had questions for Ms. Malaty, referencing the meeting materials, to which Ms. Malaty responded.

Mr. Becker motioned to adopt Resolution 25-18. Mr. Casella seconded the motion. Upon affirmative votes of Mr. Becker & Mr. Casella, the Board approved and adopted Resolution 25-18.

## **Cablevision and Subsidiaries**

Ms. Malaty asked for any representative from Cablevision and Subsidiaries present on the call to identify themselves. Cyavash Ahmadi acknowledged his attendance on behalf of the companies, from the law firm Eversheds Sutherland.

Ms. Malaty began by discussing the 34 complaints SF 25-05 through SF 25-12, SF 25-14 through SF 25-16, and SF 25-19 through SF 25-42, all identical in argument. With the Board's permission, Ms. Malaty proposed giving Cablevision the opportunity to state their complaints.

Mr. Ahmadi stated the company is happy to rest on the merits of their filings and has nothing to add further to those filings.

Ms. Malaty summarized the points of Cablevision's complaint. Ms. Malaty then presented ORPTS' position. All complaints are addressed in Resolution 25-19.

Mr. Becker motioned to adopt Resolution 25-19. Mr. Casella seconded the motion. Upon affirmative votes of Mr. Becker & Mr. Casella, the Board approved and adopted Resolution 25-19.

**Liberty Utilities**

Ms. Malaty began by discussing complaints SF 25-01, SF 25-02, and SF 25-13, all identical in argument. Ms. Malaty summarized the points of Liberty Utilities' complaint. Ms. Malaty then presented ORPTS' position. All complaints are addressed in Resolution 25-16.

Mr. Becker asked to confirm if a representative for the company had joined. Mr. Hrankiowskyj, from Cullen & Dykman, stated his appearance, but confirmed they are only listening in and not participating. Mr. Hrankiowskyj confirmed he had nothing additional to the discussion.

Mr. Becker motioned to adopt Resolution 25-16. Mr. Casella seconded the motion. Upon affirmative votes of Mr. Becker & Mr. Casella, the Board approved and adopted Resolution 25-16.

**Millennium Pipeline Company, LLC**

Ms. Malaty asked for any representatives from Millennium Pipeline Company, LLC to identify themselves. Mr. Hrankiowskyj, from Cullen & Dykman, stated his appearance, but confirmed they are only listening in and not participating.

Ms. Malaty began by discussing complaints SF 25-17 and SF 25-18. Ms. Malaty summarized the points of Millennium complaints. Ms. Malaty then presented ORPTS' position. All complaints are addressed in Resolution 25-20.

Mr. Becker motioned to adopt Resolution 25-20. Mr. Casella seconded the motion. Upon affirmative votes of Mr. Becker & Mr. Casella, the Board approved and adopted Resolution 25-20.

**Bayonne Energy Center, LLC**

Ms. Malaty began by discussing complaints SF 25-45. Ms. Malaty summarized the points of Bayonne Energy Center. Ms. Malaty then presented ORPTS' position. The complaint is addressed in Resolution 25-21.

Mr. Becker motioned to adopt Resolution 25-21. Mr. Casella seconded the motion. Upon affirmative votes of Mr. Becker & Mr. Casella, the Board approved and adopted Resolution 25-21.

**Consolidated Edison Company**

Ms. Malaty began by discussing complaints SF 25-46. Ms. Malaty summarized the points of Consolidated Edison Company. Ms. Malaty then presented ORPTS' position. The complaint is addressed in Resolution 25-22.

Mr. Becker motioned to adopt Resolution 25-22. Mr. Casella seconded the motion. Upon affirmative votes of Mr. Becker & Mr. Casella, the Board approved and adopted Resolution 25-22.

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

Ms. Ingalsbe spoke briefly regarding the seven STAR cases before the Board including requirements for STAR exemption recipients for the 2024 assessment roll year.

### **Agenda Item No. IV – 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.

Ms. Ingalsbe explained Resolutions 25-23 through 25-29 to the Board in executive session.

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

The meeting returned to public session.

Mr. Casella stated all the cases were reviewed in executive session and the Board can now consider the resolutions 25-23 through 25-29.

Mr. Becker motioned to approve Resolutions 25-23 through 25-29 a block. Mr. Casella seconded the motion. Upon affirmative votes of Mr. Becker & Mr. Casella, the Board approved and adopted Resolutions 25-23 through 25-29 as a block.

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

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,

Geoffrey Gloak

Interim Acting Secretary of the State Board