



PROCEEDINGS OF 2020

AGENDA, MINUTES AND RESOLUTIONS

The State Board of Real Property Tax Services met on June 17, July 29, October 28, November 10, and December 10.

The June 17, October 28, November 10, and December 10 meetings were held via teleconference, and the July 29 meeting was held via video-conference due to the COVID-19 pandemic.

The February 27 meeting was canceled for lack of business requiring attention.

The Members of the State Board during 2020 included:

- Matthew W. Rand, Chairman, Clarkstown (term expires 12/31/17)
- Scott C. Becker, Buffalo (term expires 12/31/23)
- Samuel J. Casella, Canandaigua (term expires 12/31/22)

Tim Maher, Acting Secretary of the State Board

Joseph Gerberg, Legal Advisor to the State Board

Brittany Murphy and Anetta Mazur, Assistants to the State Board

(Signed sets of minutes and/or resolutions may be obtained by writing or contacting Ms. Murphy.)

This compilation was prepared in January 2022.

June 17, 2020
Meeting Materials

NOTICE

State Board of Real Property Tax Services

will meet on

June 17, 2020 – 11:00 A.M.

The meeting will be held via teleconference as authorized by Executive Order 202.1 and various successor Orders. There will be no in-person attendance.

To access the meeting, call 1-844-633-8697, and use Access Code: 161 449 6854.

Agenda

- I. State Board Administration – Minutes of July 24, 2019 State Board meeting
- II. State Full Values and Assessment – Final special franchise full values and assessments for the 2020 assessment roll where complaints were filed by; New York American Water Company, Inc, Optical Communications Group, Inc., Millennium Pipeline Co., LLC, AT&T Communications, Inc., Teleport Communications, Slic Network Solutions, Inc., Consolidated Edison Company of New York, Inc., Level 3 Communications and Wiltel Communications.
- III. Privilege of the Floor

Conduct of Meeting

All State Board meetings are open to the public and, within a week of the meeting, a link to the meeting recording will be published on the State Board of Real Property Tax Services webpage.

The Board's functions include the determination of final special franchise assessments and values, railroad ceilings and State equalization rates where complaints were filed. Additionally, the Board hears and determines reviews relating to determinations of County equalization agencies and appeals from property owners who are dissatisfied with the Tax Department's final determination of STAR eligibility.

Adequate opportunity to comment on matters considered by the Board is available through hearings and written submissions. All written documents relating to items on the agenda are available to the Board members in advance of the meeting. The agenda is ordinarily available four weeks prior to a Board meeting.

Persons who wish to address the Board concerning a specific item on the agenda may request permission to do so by notifying the Assistant to the State Board at least seven days prior to the date of the meeting. The Board encourages individuals who wish to address the Board at

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Agenda
July 24, 2019

the meeting to provide written comments concerning a specific item on the agenda prior to the meeting in accordance with the above schedule. This process allows the Board to adequately address interested individuals' concerns. When addressing the Board, presenters are encouraged to limit statements to no more than ten minutes.

Services Available – Upon Request

To ensure that Board meetings are accessible to individuals with disabilities, services are available upon request if made the day before the Board meeting. For those attending the Board meeting who have hearing difficulties, an Assisted Listening System is available for use to amplify speakers' voices, or an interpreter may be provided for those with deafness. For those watching the video of the Board meeting, closed captioning will be available. Please contact the Assistant to the State Board for these services.

(6/12/20)

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 24, 2019

A meeting of the State Board of Real Property Tax Services was held in Executive Conference Room A at the New York State Department of Taxation and Finance at the W.A. Harriman Campus, Albany, New York. 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*
Danielle Sokolov, *Assistant to the State Board, Office of Real Property Tax Services*
Brittany Murphy, *2nd Assistant to the State Board, Office of Real Property Tax Services*

Michael Schollar, *Deputy Commissioner, Office of Processing and Tax Payer Services*
Paul Miller, *Director of Regional Operations, Office of Real Property Tax Services*
John Wolham, *Real Property Services Manager 1, Office of Real Property Tax Services*
Stephen Hartnett, *Real Property Services Manager 1, Office of Real Property Tax Services*
Margaret Owens, *Real Property Analyst III, Office of Real Property Tax Services*
Denise Waithe, *Real Property Analyst II, Office of Real Property Tax Services*
Christine Douglass, *Real Property Analyst II, Office of Real Property Tax Services*
Dwayne Walker, *Real Property Analyst I, Office of Real Property Tax Services*
Victoria Blancato, *Real Property Analyst Trainee II, Office of Real Property Tax Services*
Daniel Tilley, *Real Property Analyst Trainee II, Office of Real Property Tax Services*
Brian Sprague, *Real Property Analyst Trainee I, Office of Real Property Tax Services*
Barbara Skaarup, *Program Aide, Office of Real Property Tax Services*
Tobias Lake, *Senior Attorney, NYS Department of Taxation and Finance Office of Counsel*
Ellen Krejci, *Senior Attorney, NYS Department of Taxation and Finance Office of Counsel*
James Gazzale, *Public Information Officer, NYS Department of Taxation and Finance*
Matthew Perrello, *Director of Legislative Affairs, NYS Department of Taxation and Finance*
Edward Martorana, *Director, Valuation Services Bureau, Office of Real Property Tax Services*

NOTE: Detailed staff reports/recommendations to the State Board are available upon request. Resolutions of the State Board and the on-demand webcast are available after the meeting date on the State Board's page at the Tax Department's website.

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Mr. Rand called the State Board of Real Property Tax Services meeting to order at 11:03 A.M.

Agenda Item No. I – State Board Administration – Minutes of the July 24, 2018 State Board meeting.

On motion of Mr. Becker, seconded by Mr. Casella, Mr. Rand stated that the minutes of the June 18, 2019 Board meeting stand approved and are, hereby, adopted as written.

Agenda Item II-1 – State Equalization – Final 2019 state equalization rates where complaints were filed by the Town of Hancock

Mr. Rand began with the first complaint from the Town of Hancock in Delaware County. He introduced Mr. Paul Miller, the Director of Regional Operations, as the presenter on behalf of Office of Real Property Tax Services (ORPTS) staff.

Mr. Miller indicated that equalization rates have been established for most municipalities in the state. He went on to describe the rate establishment process. Mr. Miller continued by stating that there have been 5 complaints submitted, 3 of which are similar in nature.

Mr. Miller explained with the first complaint from the Town of Hancock in Delaware County. John Wolham attended the meeting via video conference. Mr. Miller said he may refer to Mr. Wolham for detailed questions. Mr. Miller explained the complaint.

Mr. Becker asked how the effective tax rate for a jurisdiction is determined. Mr. Miller clarified that the tax rates are known, then converted into a full value percentage. ORPTS recommendation is that there be no changes made to the 2 objected appraisals. Mr. Becker asked if the methodology applied is used in all jurisdictions, Mr. Miller confirmed this to be true.

Mr. Miller continued to summarize the complaint. He advised that the assessor from the Town of Hancock was in attendance and would most likely like to address the board. Mr. Becker asked Mr. Miller to briefly explain why the value interval stratification was the better approach. Mr. Miller explained that the value is where you often see the most significant variation.

Mr. Rand called for the assessor, Mr. Basile, to address the board. Mr. Basile asked the board members if they had any questions. Mr. Casella requested that Mr. Basile would summarize the town's complaint. Mr. Basile provided the summarization.

Mr. Rand and Mr. Becker asked Mr. Basile what effect accepting his proposals would cause. Mr. Rand asked Mr. Miller to return to the podium to answer ORPTS specific questions.

Mr. Miller addressed the question of why the tax rate is equalized. He stated that the only way to make meaningful comparisons is to translate the assessed value into full value and that this is common practice. Mr. Becker asked how the equalization rate used is determined. Mr. Miller advised that the equalization rate is an established known rate. Mr. Miller clarified that this is a mass appraisal that is administered annually for every municipality in New York, not a fee appraisal.

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Mr. Casella requested clarification on the town's complaint. Mr. Miller referred to Mr. Wolham for comment. Mr. Wolham agreed with Mr. Miller's previous statements that this is the process he believes ORPTS has always used. Mr. Casella agreed with Mr. Wolham's comments and stated that he can't see where the town was mistreated.

Mr. Becker asked what the response is to Mr. Basile's argument that using an adopted Level of Assessment (LOA) as a factor to multiple the taxes by is inappropriate. Mr. Wolham stated that the equalization rate that is used is a rate that is appropriate for the valuation date of the appraisal.

Mr. Rand asked if there were any other questions, Mr. Basile asked to respond. He stated that ORPTS is using the equalization rate to calculate the equalization rate. Mr. Basile referenced a property in the major type B appraisal, he said it was coded wrong. Mr. Casella asked ORPTS staff if the property was code incorrectly. Mr. Wolham responded that it was decided that a different code would have been a better choice, but it wasn't a detriment to the appraiser's choice of valuation information. He stated that the appraiser used an appropriate rent and cap rate and the code did not prevent the appraiser from putting a reasonable value on the property.

Mr. Rand asked if there were any other questions, Mr. Basile stated that he did have another point to make. He made mention of the fact that the Town of Hancock has not reappraised since 1968. He stated that the Village of Hancock reappraised in the last 10 years and it is probable that the village assessments are more accurate than the town.

Mr. Rand asked if any staff wanted to comment on Mr. Basile's concern of the village versus town. Mr. Wolham responded that he agreed with Mr. Basile's point that it is not germane to the town's equalization rate. He also agreed that ORPTS staff are required to handle villages in that manor, for purposes of consistency. Mr. Wolham stated that it is typical that towns tend to be more current than villages which might be why the procedure is in place. He said there are exceptions to this, and some villages do reassess more often than their town.

Mr. Rand asked if there were any further comments or questions, Mr. Casella stated that he and Mr. Becker were ready to move forward with the resolution.

Mr. Rand introduced resolution 19-06 which confirms the findings of ORPTS staff. On motion of Mr. Casella, seconded by Mr. Becker, the Board adopted resolution 19-06.

Agenda Item II-2 – State Equalization – Final 2019 state equalization rates where complaints were filed by the Town of Washington

Mr. Rand asked Mr. Miller to review the complaint for the Town of Washington. Mr. Miller provided the review.

No one from the town attended the meeting. Mr. Miller asked if there were any questions and mentioned that Mr. Wolham might have more input. Mr. Casella asked for clarification on the difference in the percentages Mr. Miller provided. Mr. Miller clarified that the sales ratio originally completed during Pre-Decisional Collaboration (PDC) would have been within the 5% allowance, but that ratio isn't valid after the failure of the Sale Price Dependent Assessed Values (SPDAV) test.

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Mr. Becker asked if the SPDAV test is performed statewide every year, Mr. Miller said it is. Mr. Wolham provided more explanation of the SPDAV test. Mr. Wolham asked if his clarifications were helpful, the board members agreed they were.

Mr. Rand said that if there weren't other comments from the board, he would like to consider resolution 19-07 which accepted staff's conclusion. On motion of Mr. Becker, seconded by Mr. Casella, the Board adopted resolution 19-07.

Agenda Item II-4 – State Equalization – Final 2019 state equalization rates where complaints were filed by the Madison County CAP # 2

Mr. Rand asked Mr. Miller to explain the complaint. Mr. Miller stated that the three complaints from Madison County were similar in nature. Mr. Gerberg requested the board start with the 2 CAP complaints.

Mr. Miller explained that a CAP is a Coordinated Assessment Program. It is a formalized arrangement of one assessor assessing multiple jurisdictions. He stated that Madison County CAP #2 consists of three towns; Lenox, Lincoln and Stockbridge.

Mr. Miller explained the complaint. He stated that Madison County CAP #2 claimed a LOA of 99%, ORPTS established a tentative rate of 92.29. The CAP was seeking a rate of 97.29 at the meeting.

Mr. Miller stated that the PDC meeting with CAP #2 and ORPTS did not happen. He stated that on April 4th, an email was received from the CAP indicating the LOA of 99. ORPTS staff did not reach out to the CAP after receiving the LOA, and prior to the filing of the tentative roll. When the roll was received by OPRTS staff, staff then reached out and informed the town. Mr. Miller said that it is unfortunate that it happened that way. He summarized that the nature of the complaint was, if the CAP had realized that the LOA declared was outside of the allowable tolerance, they would have adjusted the LOA and declared a different ratio.

Mr. Casella asked whose responsibility is it to establish the PDC meetings. Mr. Miller stated that ORPTS staff sends out an email to the municipality. Mr. Casella asked if the municipality was waiting for contact and an invite to initiate the PDC meeting. Mr. Miller said that a representative from the CAP was present and he didn't want to speak for them.

Mr. Becker clarified that ORPTS did give the CAP the tentative rate in February. Mr. Miller said that that is correct, and procedures do state what the tolerance level is.

Mr. Rand asked to hear from the representative from the CAP. Tanya Pifer, an assessor in Madison county, addressed the board. Mrs. Pifer stated that there was never an email regarding Madison county's LOA or a PDC meeting. She said for the 8 towns in Madison county, they would like to see the 5% allowance granted to put them all on the same playing field for the distribution of county and school tax within the county.

Mrs. Pifer introduced John Becker, the chairman of the Board of Supervisors for Madison

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county. Mr. John Becker stated that there needs to be better communication between the regional office and the municipalities. Mrs. Pifer asked that the board would consider allowing the CAP 2 to use the 5% tolerance.

Mr. Becker asked if Mrs. Pifer is also the assessor for the Town of Sullivan, she confirmed that she was. Mr. Becker stated that he may need to recuse himself from the dispute. He explained that he has a client who filed a grievance with the town of Sullivan and, with Mrs. Pifer being the assessor, it could create the appearance of a conflict. Mr. Rand asked Mr. Gerberg to address the situation.

Mr. Gerberg confirmed with Mrs. Pifer that she was not the assessor for Madison County CAP 3. However, both Mrs. Pifer and Mr. John Becker would like to represent them. Mr. Becker confirmed that he would need to recuse himself from all three of the Madison County complaints. Mr. Rand asked Mr. Gerberg how to proceed. Mr. Becker excused himself from the room.

Mr. Gerberg clarified that an action by a board of officers can only be taken by a majority of the members of the board. The majority requires the counting of vacant seats. The Board of Real Property Tax Services is a five-member board, leaving the majority of three members. Given that there were now only two members, action could not be taken on these three complaints.

Mr. Gerberg stated that in a situation like this, where the board is unable to act due to the failure to achieve a quorum, the complaint would be deemed denied and the tentative equalization rate would be made final.

Mr. Casella asked Mr. Rand where to go from here. Mr. Rand asked if timing and policy prevents the complaint from going back to ORPTS staff to reconsider. Mr. Gerberg said the statute does not address that. He stated if Mr. Rand and Mr. Casella have a preference that they would like staff to consider, staff could do so and see if there is any flexibility. He explained that any expression of a preference would not have any legal weight attached.

Mr. Casella expressed concern about putting staff in the position of considering a recommendation. Mr. Casella stated he thought the only option would be to make the tentative equalization rate final. Mr. Gerberg agreed that that is the legally correct position.

Mrs. Pifer expressed concern that it is not the localities fault that there was not a majority to take action. Mr. Casella confirmed that there was no other option for the board to act. Mr. Rand agreed with Mr. Casella.

Mr. Miller confirmed Mrs. Pifer's statement that communication should have been better.

Mr. John Becker stated that the board should be filled, and this should be clearly communicated to the governor's office. He said that he would write a letter to him himself.

Mr. Casella advised that they have expressed this need. Mr. John Becker asked how long the 2 seats have been vacant. Mr. Gerberg said it had been maybe a year or two or more.

Mr. Gerberg stated that himself and Mr. Maher had a side discussion and decided that ORPTS

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would like to take the matter back and see if there's anything they could do to resolve the situation. Mr. Casella and Mr. Rand confirmed that, while they can't decide as members of the board, they supported the decision.

Agenda Item II-5 – State Equalization – Final 2019 state equalization rates where complaints were filed by the Madison County C.A.P. # 3

No action taken, as noted above.

Agenda Item II-3 – State Equalization – Final 2019 state equalization rates where complaints were filed by the Town of Sullivan

No action taken, as noted above.

Agenda Item III – Privilege of the Floor

Mr. Rand asked if there was anyone else who would like to address the Board. Mr. Becker rejoined the meeting. There were no additional requests to address the Board.

With no further business to come before the Board, on motion of Mr. Casella, seconded by Mr. Becker, the Board concluded its meeting at 1:13 P.M.

Respectfully submitted,

Timothy J. Maher
Acting Secretary of the State Board



RESOLUTION 20-01

WHEREAS, the State Board of Real Property Tax Services has the power to determine the final special franchise full value or assessment for which a complaint has been filed pursuant to section 614 of the Real Property Tax Law; and

WHEREAS, on January 13, 2020, and February 13, 2020 the tentative special franchise full values for New York American Water Company, Inc. (and subsidiaries) were determined by the Office of Real Property Tax Services (ORPTS); and

WHEREAS, pursuant to section 608 of the Real Property Tax Law notice of the tentative special franchise full values and the scheduled hearing dates were duly mailed on January 13, 2020 and February 13, 2020; and

WHEREAS, complaints (#SF-20-01, SF-20-02, SF-20-03, and SF-20-07), dated January 22, 2020, February 5, 2020, and March 26, 2020, were filed by New York American Water Company, Inc. (and subsidiaries) as specified in section 610 of the Real Property Tax Law and 20 NYCRR 8197-4.2; and

WHEREAS, hearings pursuant to section 612 of the Real Property Tax Law and 20 NYCRR 8197-4.2 were held with regard to these complaints on February 7, 2020; February 21, 2020; and May 15, 2020; and

WHEREAS, appearances on behalf of New York American Water Company, Inc. (and subsidiaries) were made at the February 7, 2020 and February 21, 2020 hearings, and no appearance for May 15, 2020 hearing; and

WHEREAS, the Hearing Officer has filed reports dated June 2, 2020; and

WHEREAS, staff having reviewed the complaints and found no supporting data or explanation of how the claimed values were determined, requested New York American Water Company, Inc. (and subsidiaries) to provide supporting data and an explanation of how the claimed values were determined; and

WHEREAS, a response was received from NYAWC on March 12, 2020; and

WHEREAS, ORPTS staff has reviewed the complaints, filed a report regarding such review and has made recommendations. The results of the review are summarized in the memorandum to the State Board, Agenda Item II, dated June 5, 2020; and

WHEREAS, the State Board has reviewed the abovementioned staff reports and recommendations and accepts the factual conclusions and recommendations contained therein; now therefore, be it

RESOLVED, that the State Board hereby adopts staff’s factual conclusions and recommendations as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board concludes that the final 2020 final special franchise full values as set forth in List No. SF-20-01, SF-20-02, SF-20-03, and SF-20-07, on file in the ORPTS, are determined to be the final full values, and that such full values be certified to the affected municipalities to be used as the special franchise full values on the respective 2020 assessment roll.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)
) ss:
COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 17, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 17th day of June 2020.

Tim Maher, Director
Acting Secretary of the State Board



RESOLUTION 20-02

WHEREAS, the State Board of Real Property Tax Services has the power to determine the final special franchise full value or assessment for which a complaint has been filed pursuant to section 614 of the Real Property Tax Law; and

WHEREAS, on January 15, 2020, February 13, 2020, and March 18, 2020 the tentative special franchise full values for Optical Communications Group, Inc. were determined by the Office of Real Property Tax Services (ORPTS); and

WHEREAS, pursuant to section 608 of the Real Property Tax Law notice of the tentative special franchise full values and the scheduled hearing dates were duly mailed on January 15, 2020, February 13, 2020, and March 18, 2020; and

WHEREAS, complaints (#SF-20-04, SF-20-08, SF-20-09, and SF-20-13), dated February 6, 2020, March 26, 2020, and April 15, 2020 were filed by Optical Communications Group, Inc. as specified in section 610 of the Real Property Tax Law and 20 NYCRR 8197-4.2; and

WHEREAS, hearings pursuant to section 612 of the Real Property Tax Law and 20 NYCRR 8197-4.2 were held with regard to the complaints on February 21, 2020, April 27, 2020, and May 15, 2020; and

WHEREAS, appearance on behalf of Optical Communications Group, Inc. was made at the February 21, 2020 hearing, and no appearances at the April 27, 2020 and May 15, 2020; and

WHEREAS, the Hearing Officer has filed a report dated June 2, 2020; and

WHEREAS, ORPTS staff has reviewed the complaint, filed a report regarding such review and has made recommendations. The results of the review are summarized in the memorandum to the State Board, Agenda Item II, dated June 5, 2020; and

WHEREAS, the State Board has reviewed the abovementioned staff reports and recommendations and accepts the factual conclusions and recommendations contained therein; now therefore, be it

RESOLVED, that the State Board hereby adopts staff’s factual conclusions and recommendations as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board concludes that the final 2020 final special franchise full values as set forth in List No. SF-20-4, SF-20-8, SF-20-09, and SF-20-13 on file in the ORPTS, are determined to be the final full values, and that such full values be certified to the affected municipalities to be used as the special franchise full values on the respective 2020 assessment roll.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)
) ss:
COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 17, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 17th day of June 2020.

Tim Maher, Director
Acting Secretary of the State Board



RESOLUTION 20-03

WHEREAS, the State Board of Real Property Tax Services has the power to determine the final special franchise full value or assessment for which a complaint has been filed pursuant to section 614 of the Real Property Tax Law; and

WHEREAS, on January 13, 2020 the tentative special franchise full values for Millennium Pipeline Co., LLC were determined by the Office of Real Property Tax Services (ORPTS); and

WHEREAS, pursuant to section 608 of the Real Property Tax Law notice of the tentative special franchise full values and the scheduled hearing dates were duly mailed on January 13, 2020; and

WHEREAS, complaints (#SF-20-05 and SF-20-06), dated March 26, 2020 were filed by Millennium Pipeline Co., LLC as specified in section 610 of the Real Property Tax Law and 20 NYCRR 8197-4.2; and

WHEREAS, hearings pursuant to section 612 of the Real Property Tax Law and 20 NYCRR 8197-4.2 were held with regard to the complaints on May 15, 2020; and

WHEREAS, no appearances on behalf of Millennium Pipeline Co., LLC were made at the May 15, 2020 hearing; and

WHEREAS, the Hearing Officer has filed a report dated June 2, 2020; and

WHEREAS, ORPTS staff has reviewed the complaint, filed a report regarding such review and has made recommendations. The results of the review are summarized in the memorandum to the State Board, Agenda Item II, dated June 5, 2020; and

WHEREAS, the State Board has reviewed the abovementioned staff reports and recommendations and accepts the factual conclusions and recommendations contained therein; now therefore, be it

RESOLVED, that the State Board hereby adopts staff’s factual conclusions and recommendations as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board concludes that the final 2020 final special franchise full values as set forth in List No. SF-20-5 and SF-20-06 on file in the ORPTS, are determined to be the final full values, and that such full values be certified to the affected municipalities to be used as the special franchise full values on the respective 2020 assessment roll.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)
) ss:
COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 17, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 17th day of June 2020.

Tim Maher, Director
Acting Secretary of the State Board



RESOLUTION 20-04

WHEREAS, the State Board of Real Property Tax Services has the power to determine the final special franchise full value or assessment for which a complaint has been filed pursuant to section 614 of the Real Property Tax Law; and

WHEREAS, on March 18, 2020 the tentative special franchise full values for AT&T Communications, Inc. and Teleport Communications, Inc. were determined by the Office of Real Property Tax Services (ORPTS); and

WHEREAS, pursuant to section 608 of the Real Property Tax Law notice of the tentative special franchise full values and the scheduled hearing dates were duly mailed on March 18, 2020; and

WHEREAS, complaints (#SF-20-10 and SF-20-11), dated April 17, 2020 were filed by AT&T Communications, Inc. and Teleport Communications, Inc. as specified in section 610 of the Real Property Tax Law and 20 NYCRR 8197-4.2; and

WHEREAS, hearings pursuant to section 612 of the Real Property Tax Law and 20 NYCRR 8197-4.2 were held with regard to these complaints on April 27, 2020; and

WHEREAS, no appearances on behalf of AT&T Communications, Inc. and Teleport Communications, Inc. were made at the April 27, 2020 hearing; and

WHEREAS, the Hearing Officer has filed a report dated June 2, 2020; and

WHEREAS, ORPTS staff has reviewed the complaint, filed a report regarding such review and has made recommendations. The results of the review are summarized in the memorandum to the State Board, Agenda Item II, dated June 5, 2020; and

WHEREAS, the State Board has reviewed the abovementioned staff reports and recommendations and accepts the factual conclusions and recommendations contained therein; now therefore, be it

RESOLVED, that the State Board hereby adopts staff’s factual conclusions and recommendations as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board concludes that the final 2020 final special franchise full values as set forth in List No. SF-20-10 and SF-20-11 on file in the ORPTS, are determined to be the final full values, and that such full values be certified to the affected municipalities to be used as the special franchise full values on the respective 2020 assessment roll.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)
) ss:
COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 17, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 17th day of June 2020.

Tim Maher, Director
Acting Secretary of the State Board



RESOLUTION 20-05

WHEREAS, the State Board of Real Property Tax Services has the power to determine the final special franchise full value or assessment for which a complaint has been filed pursuant to section 614 of the Real Property Tax Law; and

WHEREAS, on February 13, 2020 the tentative special franchise full values for SLIC Network Solutions, Inc. were determined by the Office of Real Property Tax Services (ORPTS); and

WHEREAS, pursuant to section 608 of the Real Property Tax Law notice of the tentative special franchise full values and the scheduled hearing dates were duly mailed on February 13, 2020; and

WHEREAS, complaint (#SF-20-12), dated March 27, 2020 was filed by SLIC Network Solutions, Inc. as specified in section 610 of the Real Property Tax Law and 20 NYCRR 8197-4.2; and

WHEREAS, a hearing pursuant to section 612 of the Real Property Tax Law and 20 NYCRR 8197-4.2 was held with regard to this complaint on May 15, 2020; and

WHEREAS, an appearance on behalf of SLIC Network Solutions, Inc. was made at the May 15, 2020 hearing; and

WHEREAS, the Hearing Officer has filed a report dated June 2, 2020; and

WHEREAS, ORPTS staff has reviewed the complaint, filed a report regarding such review and has made recommendations. The results of the review are summarized in the memorandum to the State Board, Agenda Item II, dated June 5, 2020; and

WHEREAS, the State Board has reviewed the abovementioned staff reports and recommendations and accepts the factual conclusions and recommendations contained therein; now therefore, be it

RESOLVED, that the State Board hereby adopts staff’s factual conclusions and recommendations as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board concludes that the final 2020 final special franchise full values as set forth in List No. SF-20-12 on file in the ORPTS, are determined to be the final full values, and that such full values be certified to the affected municipalities to be used as the special franchise full values on the respective 2020 assessment roll.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)
) ss:
COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 17, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 17th day of June 2020.

Tim Maher, Director
Acting Secretary of the State Board



RESOLUTION 20-06

WHEREAS, the State Board of Real Property Tax Services has the power to determine the final special franchise full value or assessment for which a complaint has been filed pursuant to section 614 of the Real Property Tax Law; and

WHEREAS, on March 18, 2020 the tentative special franchise full values for Consolidated Edison Company of New York, Inc. were determined by the Office of Real Property Tax Services (ORPTS); and

WHEREAS, pursuant to section 608 of the Real Property Tax Law notice of the tentative special franchise full values and the scheduled hearing date was duly mailed on March 18, 2020; and

WHEREAS, a complaint (#SF-20-14), dated April 13, 2020, was filed by Consolidated Edison Company of New York, Inc. as specified in section 610 of the Real Property Tax Law and 20 NYCRR 8197-4. and

WHEREAS, a hearing pursuant to section 612 of the Real Property Tax Law and 20 NYCRR 8197-4.2 was held with regard to this complaint on April 27, 2020; and

WHEREAS, no appearance on behalf of Consolidated Edison Company of New York, Inc. was made at the April 27, 2020 hearing; and

WHEREAS, the Hearing Officer has filed a report dated June 2, 2020; and

WHEREAS, ORPTS staff has reviewed the complaint, filed a report regarding such review and has made recommendations. The results of the review are summarized in the memorandum to the State Board, Agenda Item II, dated June 5, 2020; and

WHEREAS, the State Board has reviewed the abovementioned staff reports and recommendations and accepts the factual conclusions and recommendations contained therein; now therefore, be it

RESOLVED, that the State Board hereby adopts staff's factual conclusions and recommendations as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board concludes that the final 2020 final special franchise full values as set forth in List No. SF-20-14, on file in the ORPTS, are determined to be the final full values, and that such full values be certified to the affected municipalities to be used as the special franchise full values on the respective 2020 assessment roll.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)
) ss:
COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 17, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 17th day of June 2020.

Tim Maher, Director
Acting Secretary of the State Board



RESOLUTION 20-07

WHEREAS, the State Board of Real Property Tax Services has the power to determine the final special franchise full value or assessment for which a complaint has been filed pursuant to section 614 of the Real Property Tax Law; and

WHEREAS, on February 13, 2020 the tentative special franchise full values for Level 3 Communications (and subsidiaries) were determined by the Office of Real Property Tax Services (ORPTS); and

WHEREAS, pursuant to section 608 of the Real Property Tax Law notice of the tentative special franchise full values and the scheduled hearing dates were duly mailed on February 13, 2020; and

WHEREAS, complaints (#SF-20-015, SF-20-16, and SF-20-17), dated May 13, 2020 were filed by Level 3 Communications (and subsidiaries) as specified in section 610 of the Real Property Tax Law and 20 NYCRR 8197-4.2; and

WHEREAS, a hearing pursuant to section 612 of the Real Property Tax Law and 20 NYCRR 8197-4.2 was held with regard to these complaints on May 28, 2020; and

WHEREAS, appearances on behalf of Level 3 Communications (and subsidiaries) were made at the May 28, 2020 hearing; and

WHEREAS, the Hearing Officer has filed reports dated June 2, 2020; and

WHEREAS, ORPTS staff has reviewed the complaint, filed a report regarding such review and has made recommendations. The results of the review are summarized in the memorandum to the State Board, Agenda Item II, dated June 5, 2020; and

WHEREAS, the State Board has reviewed the abovementioned staff reports and recommendations and accepts the factual conclusions and recommendations contained therein; now therefore, be it

RESOLVED, that the State Board hereby adopts staff's factual conclusions and recommendations as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board concludes that the final 2020 final special franchise full values as set forth in List No. SF-20-015, SF-20-16, and SF-20-17 on file in the ORPTS, are determined to be the final full values, and that such full values be certified to the affected municipalities to be used as the special franchise full values on the respective 2020 assessment roll.

Voting in favor: Commissioners Becker, Casella and Rand
Voting against: NONE
Abstaining: NONE
Absent: NONE

STATE OF NEW YORK)
) ss:
COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 17, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 17th day of June 2020.

Tim Maher, Director
Acting Secretary of the State Board

July 29, 2020
Meeting Materials

NOTICE

State Board of Real Property Tax Services

will meet on

July 29, 2020 – 11:00 A.M.

The meeting will be held via teleconference as authorized by Executive Order 202.1 and various successor Orders. There will be no in-person attendance.

To access the meeting, call 1-518-549-0500 and use Access Code: 161 446 6214.

Agenda

- I. State Board Administration – Minutes of June 17, 2020 State Board meeting
- II. STAR exemption appeals process
- III. Privilege of the Floor

Conduct of Meeting

All State Board meetings are open to the public and, within a week of the meeting, a link to the meeting recording will be published on the State Board of Real Property Tax Services webpage.

The Board's functions include the determination of final special franchise assessments and values, railroad ceilings and State equalization rates where complaints were filed. Additionally, the Board hears and determines reviews relating to determinations of County equalization agencies and appeals from property owners who are dissatisfied with the Tax Department's final determination of STAR eligibility.

Adequate opportunity to comment on matters considered by the Board is available through hearings and written submissions. All written documents relating to items on the agenda are available to the Board members in advance of the meeting. The agenda is ordinarily available four weeks prior to a Board meeting.

Persons who wish to address the Board concerning a specific item on the agenda may request permission to do so by notifying the Assistant to the State Board at least seven days prior to the date of the meeting. The Board encourages individuals who wish to address the Board at the meeting to provide written comments concerning a specific item on the agenda prior to the meeting in accordance with the above schedule. This process allows the Board to adequately address interested individuals' concerns. When addressing the Board, presenters are encouraged to limit statements to no more than ten minutes.

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Services Available – Upon Request

To ensure that Board meetings are accessible to individuals with disabilities, services are available upon request if made the day before the Board meeting. For those attending the Board meeting who have hearing difficulties, an Assisted Listening System is available for use to amplify speakers' voices, or an interpreter may be provided for those with deafness. For those watching the video of the Board meeting, closed captioning will be available. Please contact the Assistant to the State Board for these services.

(7/21/20)

MEETING MINUTES
NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE
STATE BOARD OF REAL PROPERTY TAX SERVICES

MEETING OF JUNE 17, 2020

A meeting of the State Board of Real Property Tax Services was held via teleconference, as authorized by Executive Order 202.1 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*

Edward Martorana, *Director, Valuation Services Bureau, Office of Real Property Tax Services*
Ellen Krejci, *Senior Attorney, NYS Department of Taxation and Finance Office of Counsel*
Geoffrey Gloak, *Communication Manager, Office of Real Property Tax Services*
Maryann Enrico, *Associate Accountant, Office of Real Property Tax Services*
Michael Trajbar, *Senior Attorney, Office of Counsel*
Rebecca Bellard, *Associate Accountant, Office of Real Property Tax Services*
Tobias Lake, *Senior Attorney, NYS Department of Taxation and Finance Office of Counsel*

NOTE: Detailed staff reports/recommendations to the State Board are available upon request. Resolutions of the State Board and the recording of the meeting are available after the meeting date on the State Board's page at the Tax Department's website.

Meeting Minutes – June 17, 2020

Mr. Rand called the State Board of Real Property Tax Services meeting to order.

Agenda Item No. I – State Board Administration – Minutes of the July 24, 2019 State Board meeting.

On motion of Mr. Casella, seconded by Mr. Rand, Mr. Rand stated that the minutes of the July 24, 2019 Board meeting stand approved and are, hereby, adopted as written.

Agenda Item No. II – State Full Values and Assessment – Final special franchise full values and assessments for the 2020 assessment roll where complaints were filed.

New York American Water Company, Inc. (and subsidiaries)

Mr. Rand asked Mr. Mupo to provide an overview of the four complaints related to New York American Water. Mr. Mupo explained the complaints.

Mr. Rand asked Mr. Martorana to respond on behalf of the Office of Real Property Tax Services (ORPTS). Mr. Martorana stated that the data received from New York American Water was not enough to demonstrate that an alternative salvage value should be used. He stated that New York American water was unable to demonstrate how their proposed value was determined. Mr. Martorana stated that ORPTS recommended no change to the special franchise values determined by ORPTS for New York American Water.

Mr. Rand asked Mr. Becker and Mr. Casella if they had any questions. Mr. Becker asked Mr. Mupo how he would respond to staff's position that they had to reject the proposals made by New York American Water.

Mr. Mupo stated that the data presented to ORPTS was the same presented to the appraisers. He explained the data that was provided. Mr. Mupo stated that ORPTS staff would not provide their calculations.

Mr. Becker thanked Mr. Mupo for his response and asked him how he would respond to Mr. Martorana's position that staff is prohibited by state law to provide the requested information. Mr. Mupo stated that ORPTS is not prohibited because they provided the information in the past.

Mr. Becker asked Mr. Martorana if he had a response. Mr. Martorana stated that the information in question is Handy Whitman's, ORPTS uses it under license and isn't permitted to share that data. Additionally, Mr. Martorana said that ORPTS had not received the data requested of New York American Water to support their claims.

Mr. Casella stated that he heard Mr. Martorana say that ORPTS treated New York American Water's application the same as they would any other. Mr. Martorana agreed.

Mr. Rand asked if there were any other questions. There were no further questions. Mr. Rand introduced resolution 20-01 which confirmed the findings of ORPTS staff for the four complaints related to New York American Water.

Meeting Minutes – June 17, 2020

On motion of Mr. Rand, seconded by Mr. Becker, the Board adopted resolution 20-01.

Optical Communications Group, Inc.

Mr. Martorana explained the four complaints received from Optical Communications Group which he said were similar in nature; seeking reductions in value. He stated that in 2013 ORPTS requested inventory, none was provided that year or after. Mr. Martorana said in 2018 ORPTS found out the system was five times greater than previously known. He said that without the inventory, ORPTS used a composite value.

Mr. Martorana stated that Real Property Tax Law section 604, subsection 4, states that special franchise owners failing to file timely inventory are not entitled to seek judicial review of the special franchise assessment. He said that ORPTS recommends no change to the special franchise values determined.

Mr. Rand asked if there were any questions from the Board and asked if he was correct in his understanding that no one from the company was in attendance. Mr. Maher confirmed that no one from the company attended.

On motion of Mr. Casella, seconded by Mr. Becker, the Board adopted resolution 20-02, which covered all four complaints related to Optical Communications Group, Inc.

Millennium Pipeline Co., LLC

Mr. Martorana explained the two complaints received from Millennium Pipeline Co., LLC., both requested a 75% reduction. He said the complainant contends that ORPTS failed to adjust construction cost. Mr. Martorana explained that pipelines are valued on a unit cost basis. He stated that no construction costs were provided to ORPTS to justify an adjustment. He went on to explain the complaint.

Mr. Martorana stated that ORPTS recommends no change to special franchise values as determined for Millennium Pipeline Co.

Mr. Rand asked Mr. Dylan Harris, the attorney for the Town of Ramapo, for his contribution. Mr. Harris stated that the Town of Ramapo was appearing in support of ORPTS determination. Mr. Rand asked if there were questions from the Board, there were not.

On motion of Mr. Rand, seconded by Mr. Becker, the Board adopted resolution 20-03, which covered all two complaints related to Millennium Pipeline Co., LLC.

AT&T Communications, Inc. and Teleport Communications, Inc.

Mr. Martorana explained the two complaints received from AT&T Communications, Inc. and Teleport Communications, Inc. He stated that the complaints were identical in nature, requesting a 75% reduction in value. He went on to explain the complaint.

Meeting Minutes – June 17, 2020

Mr. Martorana stated that ORPTS recommends no changes in special franchise value for AT&T and Teleport.

Mr. Rand asked if there were questions or comments from the Board. Mr. Casella asked if there was anyone in attendance to represent AT&T and Teleport. There was not.

On motion of Mr. Casella, seconded by Mr. Becker, the Board adopted resolution 20-04, which covered all two complaints from AT&T Communications, Inc. and Teleport Communications, Inc.

SLIC Network Solutions, Inc.

Mr. Martorana stated that there is a legal matter that he feels Tobias Lake from the Office of Counsel should speak to relating to the complaint from SLIC Network Solutions, Inc.

Mr. Lake stated that this complaint does not provide an opinion of the proper value of the special franchise property and that ORPTS regulations require this information. He stated that with this minimum requirement not being met, the regulations provide that the Commissioner “will recommend” to the State Board that the tentative special franchise assessment be made final.

Mr. Lake also stated that an application for allowance of obsolescence must be filed at the time of the report. He stated that the company did not submit a request for economic obsolescence and their request for functional obsolescence was submitted untimely. He went on to explain that if these are not submitted with the report, the complaint must explain why they were not. Mr. Lake said the complaint did not offer this explanation.

Mr. Becker asked if anyone was attending on behalf of SLIC Network Solutions. He asked if they would like to respond to the procedural issues presented by Mr. Lake before getting to the complaint details. Mr. Rand and Mr. Casella agreed this would be a good idea.

Mr. Zomerfeld was the counsel for SLIC, he addressed the Board. Mr. Zomerfeld stated that the complaints were timely filed, and additional information was provided at the time of the hearing. Mr. Zomerfeld introduced Mr. Pattelli from SLIC Network Solutions, Inc. Mr. Pattelli introduced himself and went on to explain the complaint.

Mr. Rand asked Mr. Martorana to speak on the valuation points. Mr. Martorana explained the valuation points. He stated that ORPTS recommends no change to the special franchise value.

Mr. Zomerfeld responded to Mr. Martorana’s comments. He yielded to Mr. Pattelli to continue. Mr. Pattelli continued explaining the complaint.

Mr. Rand asked to hear staff’s response to the point that SLIC had submitted adjusted values to support their claim. Mr. Martorana stated that OPRTS had received several inconsistent values from SLIC.

Mr. Zomerfeld objected to Mr. Martorana’s mention to the value that SLIC reported for next year on the basis that it did not relate to the discussion of the current year’s value. Mr. Martorana asked

Meeting Minutes – June 17, 2020

if he should continue, Mr. Becker said yes. Mr. Martorana continued his explanation, he stated that the value SLIC reported for next year matched ORPTS determination for the current year.

Mr. Rand asked if the Board members had any questions. Mr. Becker asked for clarification on numbers that were mentioned. Mr. Martorana clarified the numbers. Mr. Becker asked someone from SLIC to speak to what the numbers represented. Mr. Pattelli responded for SLIC.

Mr. Becker followed up by asking if SLIC provided staff with the data to support the change from the original number to what was later reported. Mr. Pattelli stated that auditors retained by SLIC confirmed the numbers. Mr. Becker asked Mr. Martorana for his response to that point. Mr. Martorana responded.

Mr. Becker asked for further clarification on the numbers. Mr. Pattelli responded on behalf of SLIC. Mr. Becker asked Mr. Martorana if he agreed with Mr. Pattelli's response. Mr. Martorana stated that he did not completely agree.

Mr. Lynch, from SLIC, asked to address the Board. Mr. Lynch provided his explanation on the updated inventory list provided by SLIC to ORPTS prior to the hearing.

Mr. Lake asked to address an issue. He stated that, because the complainant owned special franchise property in more than one assessing unit, there needed to be a separate opinion of value for each assessment. He stated that SLIC had not submitted this separate opinion of value or the explanation for each tentative assessment.

Mr. Zomerfeld stated that he disagreed that this information was not provided. He stated that the inventory was broken out by swis code. He stated that ORPTS is required by their own rules to adjust the value based on the inventory reflecting a greater than 10% change. Mr. Becker asked for staff's response to that point.

Mr. Martorana stated that Mr. Zomerfeld was confusing the law. He stated that if ORPTS puts out a tentative value, and that value is determined to be in error greater than 10%, ORPTS would have to put out restatements. He said that this did not apply to SLIC's situation. He clarified that the law states that if the Board determined there were an error greater than 10%, ORPTS would have to send out updated values to the municipalities.

Mr. Rand asked Mr. Becker if he wanted to continue with his thoughts. Mr. Becker did not require anything further. Mr. Casella had no further questions.

On motion of Mr. Rand, seconded by Mr. Becker, the Board adopted resolution 20-05, covering the one complaint related to SLIC Network Solutions, Inc.

Consolidated Edison Company of New York, Inc.

Mr. Martorana provided an overview of the complaint received from Consolidated Edison Company of New York, Inc. He stated that ORPTS recommended no change for the special franchise value for the company. No one from the company attended the meeting.

Meeting Minutes – June 17, 2020

Mr. Rand asked if there were any questions from the Board, there were not.

On motion of Mr. Rand, seconded by Mr. Casella, the Board adopted resolution 20-06, covering the one complaint related to Consolidated Edison Company of New York, Inc.

Level 3 Communications (and subsidiaries)

Mr. Martorana provided an overview of the three complaints received from Level 3 Communications (and subsidiaries). He stated that ORPTS recommended no change for the special franchise value for the company.

Mr. Rand asked if the representative for the company would like to speak. Mr. Nicolich represented Level 3 Communications, he provided explanation of the complaint.

Mr. Rand asked if there were any comments or questions from the Board. Mr. Becker asked if the cost report received from the company was considered by staff. Mr. Martorana advised that it was, to the extent that it could be.

Mr. Rand asked for staff's response to Mr. Nicolich's comments on the deadlines in relation to COVID-19. Mr. Martorana stated that they would be aiming to finalize values by July. He did not think there would be enough time to wait. He went on to say that ORPTS has asked for this study for 2 years. Mr. Rand was satisfied with the response.

On motion of Mr. Rand, seconded by Mr. Becker, the Board adopted resolution 20-07, covering the three complaints related to Level 3 Communications (and subsidiaries).

Agenda Item No. III – Privilege of the Floor

Mr. Rand asked if there was anyone else who would like to address the Board. There were no additional requests to address the Board.

The Board members agreed that the July meeting should also be held remotely, via teleconference, due to the concerns of COVID-19.

With no further business to come before the Board, on motion of Mr. Rand, seconded by Mr. Becker, the Board concluded its meeting.

Respectfully submitted,

Tim Maher
Acting Secretary of the State Board



RESOLUTION 20-08

WHEREAS, Real Property Tax Law, section 200-a(2)(c) gives the State Board of Real Property Tax Services the power to hear and determine appeals of determinations of STAR ineligibility made by the Department of Taxation and Finance pursuant to section 425 of the Real Property Tax Law.

WHEREAS, the State Board of Real Property Tax Service has the authority under Real Property Tax Law, section 200-a(1) to determine when and how it will review appeals; and

WHEREAS, at its meeting of July 29, 2020, the State Board discussed proposed procedures for use by the State Board in administering appeals of the Commissioner’s determination of STAR eligibility, in conjunction with a staff memorandum dated July 22, 2020, submitted with Agenda Item I; now, therefore, be it

RESOLVED, that the document submitted to the State Board on July 22, 2020, entitled “STAR Exemption – State Board of Real Property Tax Services; Procedures for Review of Tax Department Determinations” be, and the same hereby is, adopted by the State Board as its procedures to be followed for this purpose.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)
) ss:
COUNTY OF ALBANY)

I, Timothy Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on July 29, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 29th day of July, 2020.

Timothy Maher
Acting Secretary of the State Board

October 28, 2020
Meeting Materials

NOTICE

State Board of Real Property Tax Services

will meet on

October 28, 2020 – 10:00 A.M.

The meeting will be held via teleconference as authorized by Executive Order 202.1 and various successor Orders. There will be no in-person attendance.

To access the meeting, call 1-518-549-0500 and use Access Code: 161 731 0879.

Agenda

- I. State Board Administration – Minutes of July 29, 2020 State Board meeting
- II. STAR exemption appeals process
- III. Privilege of the Floor

Conduct of Meeting

All State Board meetings are open to the public and, within a week of the meeting, a link to the meeting recording will be published on the State Board of Real Property Tax Services webpage.

The Board's functions include the determination of final special franchise assessments and values, railroad ceilings and State equalization rates where complaints were filed. Additionally, the Board hears and determines reviews relating to determinations of County equalization agencies and appeals from property owners who are dissatisfied with the Tax Department's final determination of STAR eligibility.

Adequate opportunity to comment on matters considered by the Board is available through hearings and written submissions. All written documents relating to items on the agenda are available to the Board members in advance of the meeting. The agenda is ordinarily available four weeks prior to a Board meeting.

Persons who wish to address the Board concerning a specific item on the agenda may request permission to do so by notifying the Assistant to the State Board at least seven days prior to the date of the meeting. The Board encourages individuals who wish to address the Board at the meeting to provide written comments concerning a specific item on the agenda prior to the meeting in accordance with the above schedule. This process allows the Board to adequately address interested individuals' concerns. When addressing the Board, presenters are encouraged to limit statements to no more than ten minutes.

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Services Available – Upon Request

To ensure that Board meetings are accessible to individuals with disabilities, services are available upon request if made the day before the Board meeting. For those attending the Board meeting who have hearing difficulties, an Assisted Listening System is available for use to amplify speakers' voices, or an interpreter may be provided for those with deafness. For those watching the video of the Board meeting, closed captioning will be available. Please contact the Assistant to the State Board for these services.

(7/21/20)

MEETING MINUTES
NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE
STATE BOARD OF REAL PROPERTY TAX SERVICES

MEETING OF JULY 29, 2020

A meeting of the State Board of Real Property Tax Services was held via teleconference, as authorized by Executive Order 202.1 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*

Geoffrey Gloak, *Communication Manager, Office of Real Property Tax Services*
Tobias Lake, *Senior Attorney, NYS Department of Taxation and Finance Office of Counsel*
Jonathan Lack, *Real Property Analyst 2, Office of Real Property Tax Services*
Maryellen Nagengast, *Tax Audit Administrator 1, Office of Real Property Tax Services*
Paul Miller *Director of Regional Operations, Office of Real Property Tax Services*

NOTE: Detailed staff reports/recommendations to the State Board are available upon request. Resolutions of the State Board and the on-demand webcast are available after the meeting date on the State

Meeting Minutes – July 29, 2020

Mr. Rand called the State Board of Real Property Tax Services meeting to order at 11:10 A.M.

Agenda Item No. I – State Board Administration – Minutes of the June 17, 2020 State Board meeting.

On motion of Mr. Becker, seconded by Mr. Casella, Mr. Rand stated that the minutes of the June 17, 2020 Board meeting stand approved and are, hereby, adopted as written.

Agenda Item No. II -Star Exemption Appeals Process

Mr. Gerberg explained that the appeal process started in 2013. He explained the STAR exemption program in some detail. Mr. Gerberg explained that if taxpayers disagree with the Office of Real Property Tax Services (ORPTS) STAR determination, they have the right to appeal to the State Board of Real Property Tax Services. Mr. Gerberg stated that ORPTS has several appeals to be addressed in the next several months. He asked if there were any questions thus far.

Mr. Rand asked to briefly remind him of the STAR exemption process. He stated that taxpayers previously applied through the assessor's office. He asked if they now apply directly through the state.

Mr. Gerberg stated that as the program evolved, there has been more state involvement. He briefly explained the difference between the STAR exemption and the STAR credit. He stated that once taxpayers are in the exemption program they do not have to reapply, and they continue to remain in the program as long as they are eligible. The assessor removes the STAR exemption if ORPTS states the taxpayers are ineligible.

Mr. Rand asked if ORPTS checks the income of all recipients and decides whether they're eligible or not.

Mr. Gerberg stated that is correct. ORPTS staff verifies the residency, age requirements, and income. He clarified that only STAR exemption appeals are brought to the State Board, not STAR credit appeals. STAR credit appeals are Tax appeals, these are handled by the Tax department.

Mr. Casella asked if there is a timeframe for taxpayers to file these appeals.

Mr. Gerberg stated there is a time limit. ORPTS staff reviews the assessment rolls and if they find someone is getting the exemptions improperly, they will send notice and the taxpayer has 45 days to contest the determination. If the taxpayer does contest, and the denial still stands, ORPTS sends a final denial and the taxpayer has another 45 days to appeal to the Board.

Mr. Casella asked for clarification that there was not a calendar timeframe when the appeals are due.

Mr. Gerberg stated there is no calendar timeframe when the taxpayers must submit an appeal.

Mr. Maher agreed with Mr. Gerberg.

Meeting Minutes – July 29, 2020

Mr. Gerberg asked if there were any other questions, there were not.

Mr. Gerberg stated there were 45 appeals in three categories: income (20), age (20) and residency (5). He said that, assuming all appeals would be addressing the Board, there would be too many to fit into a single Board meeting.

Mr. Gerberg proposed suggestions on how to handle the appeals; the Board could give 10 minutes to each appeal or have separate meetings for the different categories. He also pointed out that there isn't a meeting scheduled until November. Additionally, he stated that telephone meetings are not usually appropriate for the appeals. Due the covid-19 pandemic and the Governor's executive order, the Board can meet via teleconference, as long as that portion of the executive order remains in effect. He said the Board could address how to proceed with the meetings in person or via teleconference when needed. He stated, for this meeting, let's assume the Board will be able handle the appeals via teleconference.

Mr. Gerberg summarized with a few questions; would the Board like to schedule meetings between this one and November, and if so, how often would they like them, additionally how many appeals do they think would be reasonable per meeting.

Mr. Rand asked how complex the appeals are.

Mr. Gerberg stated, for the most part, the appeals are straight forward. He said there are laws that must be followed, and the Board does not have the authority to change the laws; only to apply them.

Mr. Casella asked if staff make it clear to the taxpayer when they appeal that the Board cannot change the law.

Mr. Gerberg responded yes, and that due process gives taxpayers the right to appeal.

Mr. Rand asked if the law requires the taxpayers to appear or could the appeal be considered on the documentation alone.

Mr. Gerberg answered that the law states that taxpayers have the right to a hearing with a Board. He said that the Board members do have the authority to set the guidelines for the hearing process. He asked if there were any other questions.

Mr. Casella asked for the other Board members' opinions on the option of setting a time limit for each appeal.

Mr. Becker stated that he thought 10 minutes seemed reasonable. He said, if necessary, they could allow a claim more time. Mr. Rand suggested even five minutes could be adequate for some. Mr. Becker agreed with Mr. Rand. Mr. Becker and Mr. Rand agreed that setting an initial time limit and allowing more time when necessary would be appropriate.

Mr. Rand asked why there were so many more appeals now than there have been in the past.

Mr. Gerberg responded that taxpayers are receiving notices that contain new, user-friendly verbiage and

Meeting Minutes – July 29, 2020

appealing seems more accessible to them.

Mr. Rand suggested that the Board could try to handle the appeals in two meetings. Mr. Becker agreed and said the appeal meetings could be split into two; income in one meeting and age and residency in another meeting. Mr. Casella stated that this would work for him.

Mr. Rand asked if the Board members will know before the meeting who will be in attendance.

Mr. Gerberg said yes. He also stated if the taxpayer does not provide their phone number, then they are waiving their right to address the Board.

Mr. Rand and Mr. Becker inquired on how much notice is required for the taxpayers and how much time does the Tax Department need to put the information together.

Mr. Maher responded that the Tax Department would require a few weeks to get everything set up and that maybe 30 days would be appropriate notice for the taxpayers.

Mr. Gerberg stated that at least 21 days seems appropriate.

Mr. Rand asked if the Board should plan on September and give a 30-day notice to the taxpayer?

Mr. Rand, Mr. Becker and Mr. Casella discussed what timeframe works best. They agreed to split the meetings up into two; the first to discuss income and the second to discuss age and residency. They agreed that the first meeting will be sometime in October and the second meeting will be used for the November 10th Board meeting. They agreed the October date would be decided after the current meeting, by email.

On motion of Mr., Becker, seconded by Mr. Casella, the Board approved resolution 20-08 contingent upon the correction of changing item I to item II.

Agenda Item No. III – Privilege of the Floor

Mr. Rand asked if there was anyone else who would like to address the Board. Mr. Gerberg asked for clarification on whether the Board decided on 5 minutes per case or 10 minutes per case.

The Board agreed that 10 minutes to present each case is enough.

With no further questions, on motion of Mr. Casella, seconded by Mr. Becker, the Board concluded its meeting.

Respectfully submitted,

Tim Maher
Acting Secretary of the State Board



RESOLUTION 20-09

WHEREAS, Real Property Tax Law, section 200-a(2)(c) gives the State Board of Real Property Tax Services the power to hear and determine appeals of determinations of STAR ineligibility made by the Department of Taxation and Finance pursuant to section 425 of the Real Property Tax Law.

WHEREAS, the State Board of Real Property Tax Service has the authority under Real Property Tax Law, section 200-a(1) to determine when and how it will review appeals; and

WHEREAS, at its meeting of October 28, 2020, the State Board discussed proposed procedures for use by the State Board in administering appeals of the Commissioner's determination of STAR eligibility, in conjunction with a staff memorandum dated October 1, 2020, submitted with Agenda Item I; now, therefore, be it

RESOLVED, that the document submitted to the State Board for consideration at its meeting of October 28, 2020, entitled "STAR Exemption – Procedures of State Board of Real Property Tax Services for Review of Tax Department Determinations," dated October 1, 2020, be, and the same hereby is, adopted by the State Board as its procedures to be followed for this purpose; and be it further

RESOLVED, that any prior procedures previously adopted for this purpose, and any resolutions adopted in conjunction therewith, are hereby rescinded.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)
) ss:
 COUNTY OF ALBANY)

I, Timothy Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on October 28, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 28th day of October 2020.

Timothy Maher
Acting Secretary of the State Board

November 10, 2020
Meeting Materials

NOTICE

State Board of Real Property Tax Services

will meet on

November 10, 2020 – 11:00 A.M.

The meeting will be held via teleconference as authorized by Executive Order 202.1 and various successor Orders. There will be no in-person attendance.

To access the meeting, call 1-518-549-0500 and use Access Code: 171 367 6609.

Agenda

- I. State Board Administration – Minutes of October 28, 2020 State Board meeting
- II. STAR Exemption Appeals – General Discussion
[The Board will be asked to discuss the individual appeals in Executive Session to protect the confidential information of appellants]
- III. Privilege of the Floor
- IV. Executive Session [Subject to the approval of the State Board] – Discussion of individual STAR Exemption Appeals
- V. STAR Exemption Appeals – Action on Resolutions

Conduct of Meeting

All State Board meetings are open to the public and, within a week of the meeting, a link to the meeting recording will be published on the State Board of Real Property Tax Services webpage.

The Board's functions include the determination of final special franchise assessments and values, railroad ceilings and State equalization rates where complaints were filed. Additionally, the Board hears and determines reviews relating to determinations of County equalization agencies and appeals from property owners who are dissatisfied with the Tax Department's final determination of STAR eligibility.

Adequate opportunity to comment on matters considered by the Board is available through hearings and written submissions. All written documents relating to items on the agenda are available to the Board members in advance of the meeting. The agenda is ordinarily available four weeks prior to a Board meeting.

- OVER -

Persons who wish to address the Board concerning a specific item on the agenda may request permission to do so by notifying the Assistant to the State Board at least seven days prior to the date of the meeting. The Board encourages individuals who wish to address the Board at the meeting to provide written comments concerning a specific item on the agenda prior to the meeting in accordance with the above schedule. This process allows the Board to adequately address interested individuals' concerns. When addressing the Board, presenters are encouraged to limit statements to no more than ten minutes.

Services Available – Upon Request

To ensure that Board meetings are accessible to individuals with disabilities, services are available upon request if made the day before the Board meeting. For those attending the Board meeting who have hearing difficulties, an Assisted Listening System is available for use to amplify speakers' voices, or an interpreter may be provided for those with deafness. For those watching the video of the Board meeting, closed captioning will be available. Please contact the Assistant to the State Board for these services.

(7/21/20)

MEETING MINUTES
NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE
STATE BOARD OF REAL PROPERTY TAX SERVICES

MEETING OF OCTOBER 28, 2020

A meeting of the State Board of Real Property Tax Services was held via teleconference, as authorized by Executive Order 202.1 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, *2nd Assistant to the State Board, Office of Real Property Tax Services*

Geoffrey Gloak, *Communication Manager, Office of Real Property Tax Services*
Tobias Lake, *Senior Attorney, NYS Department of Taxation and Finance Office of Counsel*
Jonathan Lack, *Real Property Analyst 2, Office of Real Property Tax Services*
Maryellen Nagengast, *Tax Audit Administrator 1, Office of Real Property Tax Services*
Paul Miller, *Director of Regional Operations, Office of Real Property Tax Services*
Anetta Mazur, *Tax Information Aide, Office of Real Property Tax Services*

NOTE: Detailed staff reports/recommendations to the State Board are available upon request. Resolutions of the State Board and the on-demand webcast are available after the meeting date on the State Board's page at the Tax Department's website.

Mr. Rand called the State Board of Real Property Tax Services meeting to order at 11:03 A.M.

Meeting Minutes – October 28, 2020

Agenda Item No. I – State Board Administration – Minutes of the July 29, 2020 State Board meeting

On motion of Mr. Becker, seconded by Mr. Casella, Mr. Rand stated that the minutes of the July 29, 2020 Board meeting stand approved and are, hereby, adopted as written.

Agenda Item No. II -Star Exemption Appeals Process

Mr. Maher began by stating Mr. Gerberg had a new proposal for the STAR exemption appeal process.

Mr. Gerberg stated during the last meeting, the Board expressed concern about the previously proposed appeal process. After further research, it was concluded that an appeal that constitutes a presentation of an argument on paper, and consideration of the appellate body with the papers without in person appearances, can reasonably be considered a hearing.

Mr. Gerberg stated he believed the newly proposed appeal process would be a better model, he asked if the Board would consider it. He went on to summarize the process. He stated that when an appeal is made of the Office of Real Property Tax Services' (ORPTS) decision, the Board would review the appeal and come to a decision. He mentioned it is possible the property owner would attend since the meetings are open and anyone is entitled to observe. The newly proposed process assumes that the Board would be working with paper recommendations versus an in-person appeal. If the property owner would like to speak and address the Board, it is at the Board's discretion.

Mr. Gerberg recommended the adoption of resolution 20-09 which would repeal resolution 20-08 and adopt alternative procedures in its place.

Mr. Casella then made such a motion, which was seconded by Mr. Becker.

Mr. Casella asked how the new resolution would affect the current process and if the Board would need to meet on more frequently.

Mr. Gerberg stated the frequency of the meetings would not change. Mr. Gerberg went on to describe the process further. He said a memo would be given to the Board members that would have a breakdown of how many appeals belong to what category; denials based on income, denials based on age, etc. He stated that there would be discussion of each case, but it would not take hours to get through. Mr. Gerberg stated that the four meetings per year should provide adequate time for the Board members to hear the appeals, however if there is an increase in the amount of appeals then an extra meeting could be added.

Mr. Rand asked if there is a deadline for the appeal resolution.

Mr. Gerberg stated there is no specific deadline.

Mr. Rand stated that he was certain all the appeals will not be able to be reviewed in the November meeting, and that many appeals will not be reviewed until the next meeting.

Meeting Minutes – October 28, 2020

Mr. Gerberg agreed and stated the next meeting is proposed for February 2, 2021. He said usually the February meetings are canceled, but for this purpose it would be held.

Mr. Rand asked if the ORPTS staff reviews if the taxpayer has provided new evidence for the appeal.

Mr. Gerberg stated ORPTS staff will issue the check if they believe the property owner is eligible after reviewing new information. He explained that in such a case, those appeals would not go to the Board. Mr. Gerberg said the Board does have the authority to request to see all appeals, but since there would no longer be a disagreement, he did not see a need to take up time with those cases.

Mr. Rand agreed that those settled appeals would not need to be brought to the Board.

Mr. Casella asked if the proposed procedures are specifically for STAR exemptions.

Mr. Gerberg confirmed they are specifically for the STAR exemption appeals; the other matters handled by the Board would not be impacted.

Mr. Becker expressed concern about taxpayers joining the call and requesting to be heard. He explained that if a taxpayer is granted permission to address the Board, he doesn't want another taxpayer to have a bases to state that they weren't advised of this option. He asks for Mr. Gerberg's thoughts.

Mr. Gerberg said he understood Mr. Becker's concern and that he doesn't believe it rises to the matter of a due process violation. He stated if the Board wants to have a uniform policy they can, but the resolution does not need to address that. Mr. Gerberg said the resolution states that the meeting is public, and anyone can attend, it's a matter of discretion of the Board if they will allow a taxpayer to speak.

Mr. Becker agreed; if it is a matter of discretion for the Board then it is not a matter of due process.

Mr. Gerberg stated that is right, and that is the essence of discretion.

Mr. Becker asked if the taxpayer would include documentation along with their appeal.

Mr. Gerberg responded that there is an appeal form and they have the option of including documentation.

Mr. Becker asked if the meeting minutes must include a rationale, or if the Board members simply grant or deny the appeal.

Mr. Gerberg responded that the phrase "Based on the information provided, the Board affirms the determination of staff" is enough.

Mr. Becker agreed with the process.

Mr. Rand also agreed that it is fair and efficient.

Meeting Minutes – October 28, 2020

Mr. Rand asked if there was any further discussion, and being none, called for a vote on the motion. Upon the affirmative votes of Messrs. Becker, Casella and Rand, the Board approved resolution 20-09.

Agenda Item No. III – Privilege of the Floor

Mr. Rand asked if there was anyone else who would like to address the Board or if anyone wants to discuss the proposed schedule for next year.

Mr. Becker stated the dates that were proposed for 2021 work with his schedule.

Mr. Casella agreed and stated there is no conflict with his schedule.

Mr. Rand also agreed.

Mr. Casella thanked all the staff.

With no further questions or comments, on motion of Mr. Becker, seconded by Mr. Casella, the Board concluded its meeting at 11:23 AM.

Respectfully submitted,

Tim Maher
Acting Secretary of the State Board



RESOLUTION 20-10

WHEREAS, under section 425 of the Real Property Tax Law, the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the Real Property Tax Law, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the appellant’s eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of Lydia C. (hereinafter “Appellant”) was duly notified that the Department had made a final determination that he or she was ineligible for the Enhanced STAR exemption pursuant to section 425 of the Real Property Tax Law on the 2020 assessment roll, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant has filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, as part of Agenda Item IV, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board as part of Agenda Item IV; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department’s determination that Appellant is not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)
) ss:
COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on November 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of November 2020.

Tim Maher
Acting Secretary of the State Board



RESOLUTION 20-11

WHEREAS, under section 425 of the Real Property Tax Law, the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the Real Property Tax Law, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the appellant’s eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of EG. (hereinafter “Appellant”) was duly notified that the Department had made a final determination that he or she was ineligible for the STAR exemption pursuant to section 425 of the Real Property Tax Law on the 2020 assessment roll, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant has filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, as part of Agenda Item IV, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board as part of Agenda Item IV; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department’s determination that Appellant is not eligible for the STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)
) ss:
COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on November 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of November 2020.

Tim Maher
Acting Secretary of the State Board



RESOLUTION 20-12

WHEREAS, under section 425 of the Real Property Tax Law, the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the Real Property Tax Law, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the appellant’s eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of Victoria L. (hereinafter “Appellant”) was duly notified that the Department had made a final determination that he or she was ineligible for the Enhanced STAR exemption pursuant to section 425 of the Real Property Tax Law on the 2020 assessment roll, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant has filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, as part of Agenda Item IV, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board as part of Agenda Item IV; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department’s determination that Appellant is not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)
) ss:
COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on November 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of November 2020.

Tim Maher
Acting Secretary of the State Board



RESOLUTION 20-13

WHEREAS, under section 425 of the Real Property Tax Law, the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the Real Property Tax Law, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the appellant’s eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of Elizabeth L. (hereinafter “Appellant”) was duly notified that the Department had made a final determination that he or she was ineligible for the Enhanced STAR exemption pursuant to section 425 of the Real Property Tax Law on the 2020 assessment roll, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant has filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, as part of Agenda Item IV, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board as part of Agenda Item IV; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department’s determination that Appellant is not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)
) ss:
COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on November 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of November, 2020.

Tim Maher
Acting Secretary of the State Board



RESOLUTION 20-14

WHEREAS, under section 425 of the Real Property Tax Law, the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the Real Property Tax Law, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the appellant’s eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of SM. (hereinafter “Appellant”) was duly notified that the Department had made a final determination that he or she was ineligible for the Enhanced STAR exemption pursuant to section 425 of the Real Property Tax Law on the 2020 assessment roll, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant has filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, as part of Agenda Item IV, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board as part of Agenda Item IV; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department’s determination that Appellant is not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)
) ss:
COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on November 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of November 2020.

Tim Maher
Acting Secretary of the State Board



RESOLUTION 20-15

WHEREAS, under section 425 of the Real Property Tax Law, the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the Real Property Tax Law, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the appellant’s eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of Louise G. (hereinafter “Appellant”) was duly notified that the Department had made a final determination that he or she was ineligible for the STAR exemption pursuant to section 425 of the Real Property Tax Law on the 2020 assessment roll, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant has filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, as part of Agenda Item IV, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board as part of Agenda Item IV; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department’s determination that Appellant is not eligible for the STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)
) ss:
COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on November 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of November, 2020.

Tim Maher
Acting Secretary of the State Board



RESOLUTION 20-16

WHEREAS, under section 425 of the Real Property Tax Law, the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the Real Property Tax Law, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the appellant’s eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of AG (hereinafter “Appellant”) was duly notified that the Department had made a final determination that he or she was ineligible for the STAR exemption pursuant to section 425 of the Real Property Tax Law on the 2020 assessment roll, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant has filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, as part of Agenda Item IV, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board as part of Agenda Item IV; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department’s determination that Appellant is not eligible for the STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)
) ss:
COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on November 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of November, 2020.

Tim Maher
Acting Secretary of the State Board



RESOLUTION 20-17

WHEREAS, under section 425 of the Real Property Tax Law, the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the Real Property Tax Law, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the appellant’s eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of Amy H. (hereinafter “Appellant”) was duly notified that the Department had made a final determination that he or she was ineligible for the Enhanced STAR exemption pursuant to section 425 of the Real Property Tax Law on the 2020 assessment roll, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant has filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, as part of Agenda Item IV, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board as part of Agenda Item IV; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department’s determination that Appellant is not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)
) ss:
COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on November 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of November 2020.

Tim Maher
Acting Secretary of the State Board



RESOLUTION 20-18

WHEREAS, under section 425 of the Real Property Tax Law, the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the Real Property Tax Law, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the appellant’s eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of FG (hereinafter “Appellant”) was duly notified that the Department had made a final determination that he or she was ineligible for the Enhanced STAR exemption pursuant to section 425 of the Real Property Tax Law on the 2020 assessment roll, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant has filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, as part of Agenda Item IV, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board as part of Agenda Item IV; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department’s determination that Appellant is not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)
) ss:
COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on November 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of November 2020.

Tim Maher
Acting Secretary of the State Board



RESOLUTION 20-19

WHEREAS, under section 425 of the Real Property Tax Law, the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the Real Property Tax Law, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the appellant’s eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of Janey M. (hereinafter “Appellant”) was duly notified that the Department had made a final determination that he or she was ineligible for the Enhanced STAR exemption pursuant to section 425 of the Real Property Tax Law on the 2020 assessment roll, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant has filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, as part of Agenda Item IV, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board as part of Agenda Item IV; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department’s determination that Appellant is not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)
) ss:
COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on November 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of November 2020.

Tim Maher
Acting Secretary of the State Board

December 10, 2020
Meeting Materials

NOTICE

State Board of Real Property Tax Services

will meet on

December 10, 2020 – 11:00 A.M.

The meeting will be held via teleconference as authorized by Executive Order 202.1 and various successor Orders. There will be no in-person attendance.

To access the meeting, call 1-518-549-0500 and use Access Code: 178 109 4554.

Agenda

- I. State Board Administration – Minutes of November 10, 2020 State Board meeting
- II. STAR Exemption Appeals – General Discussion
[The Board will be asked to discuss the individual appeals in Executive Session to protect the confidential information of appellants]
- III. Executive Session [Subject to the approval of the State Board] – Discussion of individual STAR Exemption Appeals
- IV. STAR Exemption Appeals – Action on Resolutions
- V. Privilege of the Floor

Conduct of Meeting

All State Board meetings are open to the public and, within a week of the meeting, a link to the meeting recording will be published on the State Board of Real Property Tax Services webpage.

The Board's functions include the determination of final special franchise assessments and values, railroad ceilings and State equalization rates where complaints were filed. Additionally, the Board hears and determines reviews relating to determinations of County equalization agencies and appeals from property owners who are dissatisfied with the Tax Department's final determination of STAR eligibility.

Adequate opportunity to comment on matters considered by the Board is available through hearings and written submissions. All written documents relating to items on the agenda are available to the Board members in advance of the meeting. The agenda is ordinarily available four weeks prior to a Board meeting.

- OVER -

Persons who wish to address the Board concerning a specific item on the agenda may request permission to do so by notifying the Assistant to the State Board at least seven days prior to the date of the meeting. The Board encourages individuals who wish to address the Board at the meeting to provide written comments concerning a specific item on the agenda prior to the meeting in accordance with the above schedule. This process allows the Board to adequately address interested individuals' concerns. When addressing the Board, presenters are encouraged to limit statements to no more than ten minutes.

Services Available – Upon Request

To ensure that Board meetings are accessible to individuals with disabilities, services are available upon request if made the day before the Board meeting. For those attending the Board meeting who have hearing difficulties, an Assisted Listening System is available for use to amplify speakers' voices, or an interpreter may be provided for those with deafness. For those watching the video of the Board meeting, closed captioning will be available. Please contact the Assistant to the State Board for these services.

(12/01/20)

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 10, 2020

A meeting of the State Board of Real Property Tax Services was held via teleconference, as authorized by Executive Order 202.1 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*

Geoffrey Gloak, *Communication Manager, Office of Real Property Tax Services*
Tobias Lake, *Senior Attorney, NYS Department of Taxation and Finance Office of Counsel*
Jonathan Lack, *Real Property Analyst 2, Office of Real Property Tax Services*
Maryellen Nagengast, *Tax Audit Administrator 1, Office of Real Property Tax Services*
Paul Miller, *Director of Regional Operations, Office of Real Property Tax Services*
Anetta Mazur, *Tax Information Aide, Office of Real Property Tax Services*

Meeting Minutes – November 10, 2020

Mr. Rand called the State Board of Real Property Tax Services meeting to order at 11:07 A.M.

Agenda Item No. I - State Board Administration - Minutes of the October 28, 2020 State Board meeting

On motion of Mr. Casella, seconded by Mr. Becker, Mr. Rand stated that the minutes of the October 28, 2020 Board meeting stand approved and are, hereby, adopted as written.

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

Mr. Maher referred to Mr. Gerberg to explain the executive session portion of the meeting.

Mr. Gerberg explained there are ten appeals for the Board to consider, the appeals contain confidential information which may not be disclosed publicly. He stated the department's recommendation is that the Board reviews the appeals individually in executive session. He said the public is excluded from executive session.

Mr. Gerberg explained the executive session process. He stated to enter executive session a motion must be seconded and passed and the person making the motion needs to explain why executive session was necessary. Mr. Gerberg clarified that the Board members are authorized to attend the executive session. He stated if the Board would like the Office of Real Property Tax Services (ORPTS) members, or anyone else to be present, the Board can authorize that as well. He stated the Department's recommendation would be to authorize the Tax Department employees that were attending the meeting to join in executive session.

Mr. Rand confirmed that nobody else joined the call since the beginning of the meeting. On motion of Mr. Rand, seconded by Mr. Becker, the Board voted to enter executive session to discuss the appeals.

Mr. Casella asked Mr. Gerberg to clarify if all ten appeals would be discussed in one executive session.

Mr. Gerberg stated all ten appeals will be discussed within one executive session, requiring only one motion. He explained once the discussion is finished, the Board would come out of executive session and then vote on the resolutions.

Mr. Rand stated the executive session can begin.

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

Mr. Maher explained resolutions 20-10 through 20-19 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 all the appeals had been considered and that a vote can take place. He asked if the votes need to be done separately.

Meeting Minutes – November 10, 2020

Mr. Gerberg answered that it is up to the Board. He suggested, assuming the Board wanted to approve all ten resolutions, they make a motion to approve all at once.

Mr. Casella made a motion to approve all resolutions as a block, which was seconded by Mr. Becker.

Mr. Casella asked if the appeals required any individual discussion aside from what was in each resolution.

Mr. Gerberg recommend against public discussion because of the confidential nature of the information.

Mr. Rand asked if there was any further discussion, there being none, he called for a vote on the motion. Upon the affirmative votes of Messrs. Becker, Casella and Rand, the Board approved resolutions 20-10 through 20-19.

Mr. Rand asked if ORPTS staff knew, of the STAR exemptions granted across the state, how many have been denied, and how many appeals the Board has left to discuss.

Mr. Maher answered 65 appeals remain at this time. He stated there are roughly 2.5 million STAR exemptions and 600,000 STAR credits in the state, and the number of denials varies by year. He said there are usually 40,000-50,000 denials based on income, residency or age. Mr. Maher stated this year there are about 75 cases that have chosen to appeal to the State Board.

Agenda Item No. V - Privilege of the Floor

Mr. Rand asked if there was anyone else who would like to address the Board.

Mr. Maher asked if the Board Members want to add a meeting in December or wait until the meeting that is scheduled in February 2021 to discuss the remaining appeals.

Mr. Rand suggested maybe it is better to hold a meeting sooner, so the taxpayers don't have to wait any longer for the outcome of their appeal.

Mr. Becker agreed that adding a meeting in the first part of December is the best course of action.

Mr. Casella agreed and stated the first part of December works for his schedule.

Mr. Maher said the ORPTS staff agree.

Mr. Casella asked if some of the appeals should be taken care of in December and the rest in February, or if they should they add an additional meeting for the month of January.

Mr. Rand asked how many appeals ORPTS might have prepared for the December meeting.

Mr. Maher stated the goal is to review roughly 40 appeals during the December meeting.

Mr. Becker stated, based on Mr. Maher's response, he agreed with the original idea that the rest can be reviewed in the February meeting.

Mr. Casella agreed with Mr. Becker and stated he is available in January if a meeting needs to be added.

Meeting Minutes – November 10, 2020

Mr. Rand stated they will see during the December meeting how many appeals are left and a meeting can be added if necessary. He asked if the date of the December meeting should be discussed.

Mr. Maher stated that Mrs. Murphy will email proposed dates to the Board Members following today's meeting.

Mr. Casella asked if the resolutions that the Board members received in the mail should be destroyed because of confidential information.

Mr. Gerberg agreed, that is his recommendation.

With no further questions or comments, on motion of Mr. Casella, seconded by Mr. Becker, the Board concluded its meeting at 11:39 AM.

Respectfully submitted,

Tim Maher
Acting Secretary of the State Board

Attachment A



RESOLUTION 20-20

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellants' eligibility for the STAR exemption in question; and

WHEREAS, taxpayers by the name of Patricia Shih and Stephen Fricker (hereinafter “Appellants”) 20-20 duly notified that the Department had made a final determination that Appellants were ineligible for the 2020 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellants filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellants are not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on December 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of December, 2020.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 20-21

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellant's eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of Susan Saltz (hereinafter “Appellant”) 20-21 duly notified that the Department had made a final determination that Appellant was ineligible for the 2020 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellant is not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on December 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of December, 2020.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 20-22

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellants' eligibility for the STAR exemption in question; and

WHEREAS, taxpayers by the name of James and Adriate Bonfiglio (hereinafter “Appellants”) 20-22 duly notified that the Department had made a final determination that Appellants were ineligible for the 2020 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellants filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellants are not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on December 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of December, 2020.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 20-23

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellant's eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of Linda Sachs (hereinafter “Appellant”) 20-23 duly notified that the Department had made a final determination that Appellant was ineligible for the 2020 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellant is not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on December 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of December, 2020.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 20-24

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellant's eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of Barbara Scanzano (hereinafter “Appellant”) 20-24 duly notified that the Department had made a final determination that Appellant was ineligible for the 2020 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellant is not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on December 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of December, 2020.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 20-25

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellants' eligibility for the STAR exemption in question; and

WHEREAS, taxpayers by the name of U. Peter and Kathy Weitze (hereinafter “Appellants”) 20-25 duly notified that the Department had made a final determination that Appellants were ineligible for the 2020 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellants filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellants are not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on December 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of December, 2020.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 20-26

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellant's eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of Carolyn Macey (hereinafter “Appellant”) 20-26 duly notified that the Department had made a final determination that Appellant was ineligible for the 2020 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellant is not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on December 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of December, 2020.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 20-27

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellants' eligibility for the STAR exemption in question; and

WHEREAS, taxpayers by the name of Robert and Phyllis Coletti (hereinafter “Appellants”) 20-27 duly notified that the Department had made a final determination that Appellants were ineligible for the 2020 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellants filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellants are not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on December 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of December, 2020.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 20-28

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL , a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellants' eligibility for the STAR exemption in question; and

WHEREAS, owners by the name of Dianne and Steven Gounardes (hereinafter “Appellants”) were duly notified that the Department had made a final determination that Appellants were ineligible for the 2020 STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellants filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellants are not eligible for the STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on December 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of December, 2020.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 20-29

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL , a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellants' eligibility for the STAR exemption in question; and

WHEREAS, owners by the name of Martin and Margot Kramer (hereinafter “Appellants”) were duly notified that the Department had made a final determination that Appellants were ineligible for the 2020 STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellants filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellants are not eligible for the STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on December 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of December, 2020.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 20-30

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL , a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellants' eligibility for the STAR exemption in question; and

WHEREAS, owners by the name of Steven and Denise Marra (hereinafter “Appellants”) were duly notified that the Department had made a final determination that Appellants were ineligible for the 2020 STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellants filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellants are not eligible for the STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on December 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of December, 2020.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 20-31

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL , a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellants' eligibility for the STAR exemption in question; and

WHEREAS, owners by the name of William and Bonnie Nalwasky (hereinafter “Appellants”) were duly notified that the Department had made a final determination that Appellants were ineligible for the 2019 STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellants filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellants are not eligible for the STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on December 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of December, 2020.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 20-32

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL , a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellants' eligibility for the STAR exemption in question; and

WHEREAS, owners by the name of Michele and Richard O’Gara (hereinafter “Appellants”) were duly notified that the Department had made a final determination that Appellants were ineligible for the 2020 STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellants filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellants are not eligible for the STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on December 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of December, 2020.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 20-33

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL , a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellants' eligibility for the STAR exemption in question; and

WHEREAS, owners by the name of Vincent and Roseanne Olsen (hereinafter “Appellants”) were duly notified that the Department had made a final determination that Appellants were ineligible for the 2020 STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellants filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellants are not eligible for the STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on December 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of December, 2020.

Tim Maher

Acting Secretary of the State Board

Attachment A



Board of Real Property Tax Services

RESOLUTION 20-34

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL , a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellant's eligibility for the STAR exemption in question; and

WHEREAS, owner by the name of Mina Persyko (hereinafter “Appellant”) was duly notified that the Department had made a final determination that Appellant was ineligible for the 2020 STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellant is not eligible for the STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on December 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of December, 2020.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 20-35

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL , a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellants' eligibility for the STAR exemption in question; and

WHEREAS, owners by the name of Michael and Sally Quinn (hereinafter “Appellants”) were duly notified that the Department had made a final determination that Appellants were ineligible for the 2020 STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellants filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellants are not eligible for the STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on December 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of December, 2020.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 20-36

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL , a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellant's eligibility for the STAR exemption in question; and

WHEREAS, owner by the name of Paul Radulski (hereinafter “Appellant”) was duly notified that the Department had made a final determination that Appellant was ineligible for the 2020 STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellant is not eligible for the STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on December 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of December, 2020.

Tim Maher

Acting Secretary of the State Board

Attachment A



Board of Real Property Tax Services

RESOLUTION 20-37

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellants' eligibility for the STAR exemption in question; and

WHEREAS, taxpayers by the name of Carole Ballou and Roberta Hoffman (hereinafter “Appellants”) were duly notified that the Department had made a final determination that Appellants were ineligible for the 2020 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellants filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

20-37

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellants are not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on December 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of December, 2020.

Tim Maher

Acting Secretary of the State Board

Attachment A



Board of Real Property Tax Services

RESOLUTION 20-38

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellants' eligibility for the STAR exemption in question; and

WHEREAS, taxpayers by the name of Han Beak, In Beak and Yung Beak (hereinafter “Appellants”) were duly notified that the Department had made a final determination that Appellants were ineligible for the 2020 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellants filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

20-38

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellants are not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on December 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of December, 2020.

Tim Maher

Acting Secretary of the State Board

Attachment A



Board of Real Property Tax Services

RESOLUTION 20-39

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellant's eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of Patricia Berenger (hereinafter “Appellant”) was duly notified that the Department had made a final determination that Appellant was ineligible for the 2020 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellant is not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on December 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of December, 2020.

Tim Maher

Acting Secretary of the State Board

Attachment A



Board of Real Property Tax Services

RESOLUTION 20-40

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellant's eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of Leonard Blake (hereinafter “Appellant”) was duly notified that the Department had made a final determination that Appellant was ineligible for the 2020 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

20-40

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellant is not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on December 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of December, 2020.

Tim Maher

Acting Secretary of the State Board

Attachment A



Board of Real Property Tax Services

RESOLUTION 20-41

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellant's eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of Allen Brown (hereinafter “Appellant”) was duly notified that the Department had made a final determination that Appellant was ineligible for the 2020 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

20-41

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellant is not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on December 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of December, 2020.

Tim Maher

Acting Secretary of the State Board

Attachment A



Board of Real Property Tax Services

RESOLUTION 20-42

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellant's eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of Janice Buckley (hereinafter “Appellant”) was duly notified that the Department had made a final determination that Appellant was ineligible for the 2020 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellant is not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on December 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of December, 2020.

Tim Maher

Acting Secretary of the State Board

Attachment A



Board of Real Property Tax Services

RESOLUTION 20-43

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellant's eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of Bruce Fessel (hereinafter “Appellant”) was duly notified that the Department had made a final determination that Appellant was ineligible for the 2020 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

20-43

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellant is not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on December 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of December, 2020.

Tim Maher

Acting Secretary of the State Board

Attachment A



Board of Real Property Tax Services

RESOLUTION 20-44

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellant's eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of Thomas Gordinier (hereinafter “Appellant”) was duly notified that the Department had made a final determination that Appellant was ineligible for the 2020 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

20-44

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellant is not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on December 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of December, 2020.

Tim Maher

Acting Secretary of the State Board

Attachment A



Board of Real Property Tax Services

RESOLUTION 20-45

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellant's eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of Constance Jones (hereinafter “Appellant”) was duly notified that the Department had made a final determination that Appellant was ineligible for the 2020 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellant is not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on December 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of December, 2020.

Tim Maher

Acting Secretary of the State Board

Attachment A



Board of Real Property Tax Services

RESOLUTION 20-46

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellant's eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of Hanna Lan (hereinafter “Appellant”) was duly notified that the Department had made a final determination that Appellant was ineligible for the 2020 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellant is not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on December 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of December, 2020.

Tim Maher

Acting Secretary of the State Board

Attachment A



Board of Real Property Tax Services

RESOLUTION 20-47

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellants' eligibility for the STAR exemption in question; and

WHEREAS, taxpayers by the name of Zoraida Lopez and Joseph Estrada (hereinafter “Appellants”) were duly notified that the Department had made a final determination that Appellants were ineligible for the 2020 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellants filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellants are not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on December 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of December, 2020.

Tim Maher

Acting Secretary of the State Board

Attachment A



Board of Real Property Tax Services

RESOLUTION 20-48

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellant's eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of Edward Mazur (hereinafter “Appellant”) was duly notified that the Department had made a final determination that Appellant was ineligible for the 2020 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellant is not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on December 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of December, 2020.

Tim Maher

Acting Secretary of the State Board

Attachment A



Board of Real Property Tax Services

RESOLUTION 20-49

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellant's eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of Denise Nason (hereinafter “Appellant”) was duly notified that the Department had made a final determination that Appellant was ineligible for the 2020 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellant is not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on December 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of December, 2020.

Tim Maher

Acting Secretary of the State Board

Attachment A



Board of Real Property Tax Services

RESOLUTION 20-50

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellant's eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of Linda Pessin (hereinafter “Appellant”) was duly notified that the Department had made a final determination that Appellant was ineligible for the 2020 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

20-50

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellant is not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on December 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of December, 2020.

Tim Maher

Acting Secretary of the State Board

Attachment A



Board of Real Property Tax Services

RESOLUTION 20-51

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellant's eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of Thomas Rosetti (hereinafter “Appellant”) was duly notified that the Department had made a final determination that Appellant was ineligible for the 2020 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

20-51

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellant is not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on December 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of December, 2020.

Tim Maher

Acting Secretary of the State Board

Attachment A



Board of Real Property Tax Services

RESOLUTION 20-52

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellants' eligibility for the STAR exemption in question; and

WHEREAS, taxpayers by the name of Christine Toms and Anne Marie Perry (hereinafter “Appellants”) were duly notified that the Department had made a final determination that Appellants were ineligible for the 2020 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellants filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellants are not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on December 10, 2020.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of December, 2020.

Tim Maher

Acting Secretary of the State Board