



## **PROCEEDINGS OF 2021**

### **AGENDA, MINUTES AND RESOLUTIONS**

The State Board of Real Property Tax Services met on February 02, June 15, July 27, and November 17.

The February 02, June 15, July 27, and November 17 meetings were held via teleconference due to the COVID-19 pandemic.

The Members of the State Board during 2021 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, Kayla Goyer and, Brooke Wojdyla, Assistants to the State Board  
(Signed sets of minutes and/or resolutions may be obtained by writing or contacting Ms. Goyer.)

This compilation was prepared in January 2023.

February 02, 2021  
Meeting Materials

## ***NOTICE***

### **State Board of Real Property Tax Services**

will meet on

**February 2, 2021 – 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: 178 082 3297.

### ***Agenda***

- I. State Board Administration – Minutes of December 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 DECEMBER 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, *2<sup>nd</sup> 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 – December 10, 2020**

Mr. Rand called the State Board of Real Property Tax Services meeting to order at 11:02 A.M. He introduced the Board members and various Tax Department staff members who were present on the call.

### **Agenda Item No. I - State Board Administration - Minutes of the November 10, 2020 State Board meeting**

On motion of Mr. Casella, seconded by Mr. Becker, Mr. Rand stated that the minutes of the November 10, 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 in order 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. He stated that the appeals contained confidential information that cannot be discussed publicly. He explained that, once in executive session, the board would go through the appeals one by one.

Mr. Rand then motioned to go into executive session to protect confidentiality of appellants. Mr. Becker confirmed that nobody else had joined the line since the start of the meeting, and then seconded the motion.

Mr. Rand stated the executive session can begin.

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

Mr. Maher explained resolutions 20-20 through 20-54 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 resolutions had been considered and that a vote can take place. He asked if the Board would like to group the resolutions together.

Mr. Becker made a motion to approve all resolutions as a block, which was seconded by Mr. Casella. Upon the affirmative votes of Messrs. Becker, Casella and Rand, the Board approved resolutions 20-20 through 20-54.

Mr. Rand thanked the Tax Department staff for preparing the meeting materials.

### **Agenda Item No. V - Privilege of the Floor**

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

Mr. Casella asked what was next for the Board to review.

## **Meeting Minutes – December 10, 2020**

Mr. Maher stated there are 23 appeals left to discuss and the goal was to discuss the remaining appeals at the February 2<sup>nd</sup>, 2021 Board meeting.

Mr. Casella asked if there were any other items that would need to be addressed at the next meeting.

Mr. Maher responded that there should only be the STAR appeals but there could possibly be Special Franchise complaints.

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

Respectfully submitted,

Tim J. Maher  
Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-01

**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 [REDACTED] (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 February 2, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 2nd day of February, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-02

**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 [REDACTED] (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 February 2, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 2nd day of February, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-03

**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 [REDACTED] [REDACTED] (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 February 2, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 2nd day of February, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



## Board of Real Property Tax Services

### RESOLUTION 21-04

**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 [REDACTED] (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 February 2, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 2nd day of February, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-05

**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 [REDACTED] (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



**21-05**

**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 21-06

**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 [REDACTED] (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

**21-06**

**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 21-07

**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 [REDACTED] (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

**21-07**

**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 21-08

**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 [REDACTED] (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

**21-08**

**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 21-09

**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 [REDACTED] (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



**21-09**

**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 21-10

**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 [REDACTED] (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

**21-10**

**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 21-11

**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 [REDACTED] (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 February 2, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 2nd day of February, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-12

**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 [REDACTED] (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

21-12

**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 February 2, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 2nd day of February, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-13

**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 [REDACTED] (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



**21-13**

**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 February 2, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 2nd day of February, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

**June 15, 2021**

**Meeting Materials**

## ***NOTICE***

### **State Board of Real Property Tax Services**

will meet on

**June 15, 2021 – 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: 178 463 3986.

### ***Agenda***

- I. State Board Administration – Minutes of February 2, 2021 State Board meeting
- II. State Full Values and Assessment – Final special franchise full values and assessments for the 2021 assessment rolls where complaints were filed by: NY American Water Corporation, Inc. (NYAWC); Optical Communications Group, Inc. (OCG); Corning Natural Gas Corporation (CNG); and by the Town of Ramapo (ToR)
- III. 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]
- IV. Executive Session [Subject to the approval of the State Board] – Discussion of individual STAR Exemption Appeals
- V. STAR Exemption Appeals – Action on Resolutions
- VI. 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.

**- OVER -**

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 two 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.

### **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.

(06/2/21)

**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 FEBRUARY 2, 2021**

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, *2<sup>nd</sup> Assistant to the State Board, Office of Real Property Tax Services*

Geoffrey Gloak, *Communication Manager, Office of Real Property Tax Services*  
Jonathan Lack, *Real Property Analyst 2, Office of Real Property Tax Services*  
Maryellen Nagengast, *Tax Audit Administrator 1, Office of Real Property Tax Services*  
Edward Martorana, *Auditor 3, Office of Real Property Tax Services*  
Maryann Enrico, *Associate Accountant, Office of Real Property Tax Services*  
Anetta Mazur, *Tax Information Aide, Office of Real Property Tax Services*

## **Meeting Minutes – February 2, 2021**

Mr. Rand called the State Board of Real Property Tax Services meeting to order at 11:04 A.M. He introduced the Board members and various Tax Department staff members who were present on the call.

### **Agenda Item No. I - State Board Administration - Minutes of the December 10, 2020 State Board meeting**

On motion of Mr. Rand, seconded by Mr. Casella, Mr. Rand stated that the minutes of the December 10, 2020 Board meeting stand approved and are, hereby, adopted as written.

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

Mr. Rand asked if anything needed to be discussed prior to starting the executive session portion of the meeting.

Mr. Gerberg explained in order to enter executive session, a motion must be made explaining why it was necessary.

Mr. Becker then made a motion to go into executive session to protect confidential information of appellants.

Mr. Casella seconded the motion.

Mr. Rand stated the executive session could begin.

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

Mr. Maher explained resolutions 21-01 through 21-13 to the Board in executive session.

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

The meeting returned to public session.

Mr. Rand stated resolutions 21-01 through 21-13 had been considered and that a vote can take place.

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

Mr. Rand mentioned the law doesn't give a lot of latitude and the Tax Department usually follows what the law states.

Mr. Casella concurred with Mr. Rand and wanted to make it clear that he agreed. The reasons they are grouped in a block is because none of the appeals rose to the level of opposing the resolution.

Upon the affirmative votes of Messrs. Becker, Casella and Rand, the Board approved resolutions 21-01 through 21-13.

### **Agenda Item No. V - Privilege of the Floor**

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

## Meeting Minutes – February 2, 2021

Mr. Becker asked if there were any more STAR appeals left to review.

Mr. Maher stated that the Tax Department was able to resolve most of the remaining appeals. The Governor has a proposal in the Executive Budget to have STAR exemption appeals handled through full-time department staff. If the legislature approves the Governor's proposal, future STAR exemption appeals would not be handled by the Board.

Mr. Rand asked if there are any appeals currently pending.

Mr. Maher responded that there are a few pending appeals where the Tax Department requested more info and they will probably not be resolved before the new budget is in place around March 31<sup>st</sup>, 2021. If the budget proposal regarding STAR appeals is approved, the expectation is that those appeals will be handled outside the Board.

Mr. Casella asked if Mr. Maher knows why it rose to the level that the Tax Department staff will handle the STAR exemption appeals.

Mr. Maher responded that perhaps it is meant to streamline into one process where only full-time employees will handle the appeals, instead of two separate processes where there was full-time staff and the voluntary Board handling them.

Mr. Casella then asked if an applicant has a valid reason as to why they should've received the exemption, if the Tax Department can allow it if it rises to that level.

Mr. Maher stated that is correct and mentioned that if the Tax Department realizes a taxpayer should've received the benefit, they would process it and it wouldn't go to the Board.

Mr. Casella asked if the appointments office will try to repopulate the Board.

Mr. Maher said he thinks they are still trying to fill the positions.

Mr. Casella thanked Mr. Maher for the information.

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

With no further questions or comments, the Board concluded its meeting at 11:24 A.M.

Respectfully submitted,

Tim J. Maher  
Acting Secretary of the State Board



## RESOLUTION 21-14

**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 December 15, 2020, January 11, 2021, and January 27, 2021, 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 December 15, 2020, January 11, 2021, and January 27, 2021; and

**WHEREAS**, complaints (#SF-21-01, SF-21-02, SF-21-06, SF-21-09, and SF-21-10), dated January 7, 2021, January 29, 2021, and February 23, 2021, 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 January 22, 2021, February 12, 2021, and March 9, 2021; and

**WHEREAS**, appearances on behalf of New York American Water Company, Inc. (and subsidiaries) were not made at the January 22, 2021, February 12, 2021, and March 9, 2021 hearings; and

**WHEREAS**, the Hearing Officer has filed reports dated February 19, 2021, March 3, 2021, and March 15, 2021; 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 4, 2021; 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



21-14

-2-

**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 2021 final special franchise full values as set forth in List No. SF-21-01, SF-21-02, SF-21-06, SF-21-09, and SF-21-10, 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 2021 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 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15<sup>th</sup> day of June 2021.

\_\_\_\_\_  
Tim Maher, Director  
Acting Secretary of the State Board



## RESOLUTION 21-15

**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 December 15, 2020, March 18, 2021, and March 19, 2021 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 December 15, 2020, March 18, 2021, and March 19, 2021; and

**WHEREAS**, complaints (#SF-21-03, SF-21-04, and SF-21-12), dated January 4, 2021, and March 29, 2021 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 January 22, 2021 and April 20, 2021; and

**WHEREAS**, appearance on behalf of Optical Communications Group, Inc. where not made at the January 22, 2021 and April 20, 2021; and

**WHEREAS**, the Hearing Officer has filed reports dated February 19, 2021 and May 28, 2021; 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 4, 2021; 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

21-15

-2-

**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 2021 final special franchise full values as set forth in List No. SF-21-3, SF-21-4, and SF-21-12 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 2021 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 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15<sup>th</sup> day of June 2021.

\_\_\_\_\_  
Tim Maher, Director  
Acting Secretary of the State Board



## RESOLUTION 21-16

**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 December 15, 2020 and January 27, 2021 the tentative special franchise full values for Corning Natural Gas Corporation 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 December 15, 2020 and January 27, 2021; and

**WHEREAS**, complaints (#SF-21-05 and SF-21-08), dated January 12, 2021 and February 26, 2021 were filed by Corning Natural Gas Corporation 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 12, 2021 and March 9, 2021; and

**WHEREAS**, appearance on behalf of Corning Natural Gas Corporation where not made at the February 12, 2021 and March 9, 2021; and

**WHEREAS**, the Hearing Officer has filed reports dated March 3, 2021 and March 15, 2021; 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 4, 2021; 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

21-16

-2-

**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 2021 final special franchise full values as set forth in List No. SF-21-05, and SF-21-08 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 2021 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 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15<sup>th</sup> day of June 2021.

\_\_\_\_\_  
Tim Maher, Director  
Acting Secretary of the State Board



## RESOLUTION 21-17

**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 27, 2021 the tentative special franchise full values for the Town of Ramapo 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 were duly mailed on January 27, 2021; and

**WHEREAS**, a complaint (#SF-21-07) dated February 25, 2021 was filed by The Town of Ramapo 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 the complaint on April 20, 2021; and

**WHEREAS**, appearance on behalf of the Town of Ramapo was made at the April 20, 2021; and

**WHEREAS**, the Hearing Officer has filed report dated May 28, 2021; 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 4, 2021; 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

21-17

-2-

**RESOLVED**, that the State Board concludes that the final 2021 final special franchise full values as set forth in List No. SF-21-07 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 2021 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 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15<sup>th</sup> day of June 2021.

\_\_\_\_\_  
Tim Maher, Director  
Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-18

**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 [REDACTED] (hereinafter “Appellant”) 21-18 duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 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



21-18

**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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-19

**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 [REDACTED] (hereinafter “Appellants”) 21-19 duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-20

**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 [REDACTED] (hereinafter “Appellants”) 21-20 duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-21

**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 Appellants’ eligibility for the STAR exemption in question; and

**WHEREAS**, taxpayers by the name of [REDACTED] (hereinafter “Appellants”) 21-21 duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 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

**21-21**

**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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-22

**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 [REDACTED] (hereinafter “Appellants”) 21-22 duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-23

**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 [REDACTED] (hereinafter “Appellant”) 21-23 duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-24

**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 Appellants' eligibility for the STAR exemption in question; and

**WHEREAS**, taxpayers by the name of [REDACTED] (hereinafter “Appellants”) 21-24 duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-25

**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 [REDACTED] (hereinafter “Appellants”) 21-25 duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-26

**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 Appellants’ eligibility for the STAR exemption in question; and

**WHEREAS**, taxpayers by the name of [REDACTED] (hereinafter “Appellants”) 21-26 duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-27

**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 Appellant’s eligibility for the STAR exemption in question; and

**WHEREAS**, a taxpayer by the name of [REDACTED] (hereinafter “Appellant”) 21-27 duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-28

**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**, taxpayers by the name of [REDACTED] (hereinafter “Appellants”) 21-28 duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-29

**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 Appellant’s eligibility for the STAR exemption in question; and

**WHEREAS**, a taxpayer by the name of [REDACTED] (hereinafter “Appellant”) 21-29 duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-30

**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 Appellant’s eligibility for the STAR exemption in question; and

**WHEREAS**, a taxpayer by the name of [REDACTED] (hereinafter “Appellant”) 21-30 duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-31

**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**, taxpayers by the name of [REDACTED] (hereinafter “Appellants”) 21-31 duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-32

**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 Appellant’s eligibility for the STAR exemption in question; and

**WHEREAS**, a taxpayer by the name of [REDACTED] (hereinafter “Appellant”) 21-32 duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-33

**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**, taxpayers by the name of [REDACTED] (hereinafter “Appellants”) 21-33 duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-34

**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**, a taxpayer by the name of [REDACTED] (hereinafter “Appellant”) 21-34 duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-35

**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 Appellant’s eligibility for the STAR exemption in question; and

**WHEREAS**, a taxpayer by the name of [REDACTED] (hereinafter “Appellant”) 21-35 duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 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

**21-35**

**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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-36

**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 Appellants’ eligibility for the STAR exemption in question; and

**WHEREAS**, taxpayers by the name of [REDACTED] (hereinafter “Appellants”) 21-36 duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-37

**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 Appellant’s eligibility for the STAR exemption in question; and

**WHEREAS**, a taxpayer by the name of [REDACTED] (hereinafter “Appellant”) 21-37 duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-38

**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 Appellant’s eligibility for the STAR exemption in question; and

**WHEREAS**, a taxpayer by the name of [REDACTED] (hereinafter “Appellant”) 21-38 duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-39

**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 Appellants' eligibility for the STAR exemption in question; and

**WHEREAS**, taxpayers by the name of [REDACTED] (hereinafter “Appellants”) 21-39 duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-40

**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 [REDACTED] (hereinafter “Appellant”) 21-40 duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-41

**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 appellants' eligibility for the STAR exemption in question; and

**WHEREAS**, taxpayers by the name of [REDACTED] (hereinafter “appellants”) 21-41 duly notified that the Department had made a final determination that appellants were ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-42

**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 [REDACTED] (hereinafter “appellant”) 21-42 duly notified that the Department had made a final determination that appellant was ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-43

**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 appellants' eligibility for the STAR exemption in question; and

**WHEREAS**, taxpayers by the name of [REDACTED] (hereinafter “appellants”) 21-43 duly notified that the Department had made a final determination that appellants were ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-44

**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 [REDACTED] (hereinafter “appellant”) 21-44 duly notified that the Department had made a final determination that appellant was ineligible for the 2021 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 appellants 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-45

**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 [REDACTED] (hereinafter “appellant”) 21-45 duly notified that the Department had made a final determination that appellant was ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-46

**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 [REDACTED] (hereinafter “Appellant”) 21-46 duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-47

**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 Appellant’s eligibility for the STAR exemption in question; and

**WHEREAS**, a taxpayer by the name of [REDACTED] (hereinafter “Appellant”) 21-47 duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-48

**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 Appellants' eligibility for the STAR exemption in question; and

**WHEREAS**, taxpayers by the name of [REDACTED] (hereinafter “Appellants”) 21-48 duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-49

**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 Appellants' eligibility for the STAR exemption in question; and

**WHEREAS**, taxpayers by the name of [REDACTED] (hereinafter “Appellants”) 21-49 duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-50

**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 Appellants’ eligibility for the STAR exemption in question; and

**WHEREAS**, owners by the name of [REDACTED] (hereinafter “Appellants”) were duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 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 were 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

July 27, 2021

Meeting Materials

## ***NOTICE***

### **State Board of Real Property Tax Services**

will meet on

**July 27, 2021 – 11:00 A.M.**

The meeting will be conducted by videoconference at the following locations.  
To access the meeting remotely, call 1-518-549-0500 and enter access code 178 790 3825.

New York State Tax Department  
W.A. Harriman Campus – Building 9  
Executive Conference Room A – 2nd Floor  
Albany, NY 12227

New York State Tax Department  
ORPTS Customer Service Team  
Genesee County Building 2  
3837 West Maine Street Road  
Batavia, NY 14020

New York State Tax Department  
ORPTS Customer Service Team  
44 South Broadway, 6<sup>th</sup> Floor  
White Plains, NY 10601

New York State Tax Department  
ORPTS Buffalo District Office  
77 Broadway  
Buffalo, NY 14203

### ***Agenda***

- I. State Board Administration – Minutes of June 15, 2021 State Board meeting
- II. State Equalization – Final 2021 state equalization rates where complaints were filed:  
Town of Moriah
- III. 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]
- IV. Executive Session [Subject to the approval of the State Board] – Discussion of individual STAR Exemption Appeals
- V. STAR Exemption Appeals – Action on Resolutions
- VI. Privilege of the Floor

**- OVER -**

## **Conduct of Meeting**

All State Board meetings are open to the public and, within two weeks 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 two 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.

## **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.

**MEETING MINUTES**  
***SUBJECT TO APPROVAL BY STATE BOARD***  
**NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE**  
**STATE BOARD OF REAL PROPERTY TAX SERVICES**

**MEETING OF JUNE 15, 2021**

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*  
Anetta Mazur, *2<sup>nd</sup> Assistant to the State Board, Office of Real Property Tax Services*

Geoffrey Gloak, *Communication Manager, Office of Real Property Tax Services*  
Maryellen Nagengast, *Tax Audit Administrator 1, Office of Real Property Tax Services*  
Edward Martorana, *Auditor 3, Office of Real Property Tax Services*  
Maryann Enrico, *Associate Accountant, Office of Real Property Tax Services*  
Rebecca Bellard, *Associate Accountant, Office of Real Property Tax Services*  
Paul Miller, *Tax Policy Analyst 5, Office of Real Property Tax Services*  
Tobias Lake, *Senior Attorney, Office of Counsel*

Michael Hrankiowskyj, *Representative for Cullen and Dykman LLP*

## **Meeting Minutes – June 15, 2021**

Mr. Rand called the State Board of Real Property Tax Services meeting to order at 11:02 A.M. He introduced the Board members and various Tax Department staff members who were present on the call.

### **Agenda Item No. I - State Board Administration - Minutes of the February 2, 2021 State Board meeting**

On motion of Mr. Casella, seconded by Mr. Becker, Mr. Rand stated that the minutes of the February 2, 2021 Board meeting stand approved and are, hereby, adopted as written.

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

Mr. Rand asked who will be presenting the resolutions.

Mr. Maher turned the meeting over to Mr. Martorana.

#### **New York American Water Company, Inc.**

Mr. Martorana introduced himself. He explained that New York American Water Company, Inc. has filed 5 complaints, complaint numbers 21-1, 21-2, 21-6, 21-9, and 21-10.

Mr. Martorana went on to explain the complaints. They were identical to last years and no additional information was provided this year compared to last year. The complaints seek between a 40-50% reduction for the various jurisdictions which are involved. The complaints contend that The Office of Real Property Tax Services (ORPTS) improperly uses third-party indices. They have no explanation of the misuse. He stated the third-party indices were applied by ORPTS using longstanding and widely accepted procedures and were applied to all similar companies in the same manner.

The complaint states that ORPTS did not adjust for construction costs. However, the company did not provide any costs for adjustment. ORPTS used the methods applied to all similar companies. The company rejects ORPTS use of a 5% intangible value for the use of special franchise property. The use of the intangible value is outlined in ORPTS procedures, is considered reasonable, and is accepted by the courts.

The complaint contends insufficient economic obsolescence was provided. Mr. Martorana then explained the economic obsolescence's that were granted. The complaint objects the use of a depreciation floor. Mr. Martorana explains the floor was applied according to ORPTS procedures. The company also complains that insufficient salvage value was provided.

Mr. Maher paused the meeting to ask who joined the conference.

Mr. Hrankiwskyj from Cullen and Dykman LLP introduced himself and stated he is only listening in and taking notes, and not actually participating in the call.

Mr. Martorana resumed speaking on New York American Water Company and how they provided 3 different reports regarding salvage value. He then spoke about what percentage values the company suggests that ORPTS should use. New York American Water Company has not been able to provide

## **Meeting Minutes – June 15, 2021**

how they've calculated those values or why the values vary greatly. ORPTS cannot find a reasonable cause to use an alternative method for salvage value than what they use for all other companies of the same nature. He stated New York American Water Company failed to calculate a value from the allegations they made. They also state ORPTS value is unlawful because it's arbitrary, illegal because it's discriminatory, and unconstitutional because it's applied in a non-uniform basis. These matters of law were all addressed by the hearing officer's report. Mr. Martorana states that staff recommends no change to the special franchise value determined for this company.

Mr. Rand thanked Mr. Martorana and asks if the Board members have any questions.

Mr. Becker wanted to clarify that there has been no additional documentation to support New York American Water Company's conclusions.

Mr. Martorana responded that was correct and nothing has changed besides the percentage that New York American Water Company requests in reduction. Otherwise, the complaint is identical to last year.

Mr. Becker thanked Mr. Martorana.

Mr. Casella asked if New York American Water Company indicated why there was a percentage change in reduction.

Mr. Martorana responded that they did not indicate why.

Mr. Casella thanked Mr. Martorana for his response.

Mr. Rand made a motion to approve resolution 21-14. Mr. Becker seconded the motion.

Mr. Rand mentioned there is not much information that they can base the changes on.

Mr. Becker agreed that there is no support and nothing for the Board to make a different determination than what they made last year.

Mr. Casella agreed with Mr. Becker and Mr. Rand.

Upon the affirmative votes of Messrs. Rand, Becker and Casella, the Board approved and adopted resolution 21-14.

Mr. Rand asked Mr. Martorana to proceed with the next resolution.

### **Optical Communications Group, Inc.**

Mr. Martorana introduced Optical Communications Group, Inc. They filed three complaints, complaint numbers 21-3, 21-4 and 21-12. The complaints are identical to last year's. The request seeks a 75% reduction for one complaint and 80% reduction for the other two complaints.

Mr. Martorana went into details about the history of Optical Communications Group, Inc. and ORPTS. The company objects to the 5% intangible value that is applied to special franchise value. Mr. Martorana stated that this is outlined in ORPTS procedures and considered reasonable and has been accepted by the courts. The complaint objects to the use of a depreciation floor. The floor is applied in importance with ORPTS procedures and is applied to all companies of alike kind in all municipalities across the state.

## **Meeting Minutes – June 15, 2021**

The complaints state that insufficient economic and functional obsolescence were provided but they have never requested any economic or functional obsolescence. The complaint also contends that the special franchise value is unlawful, illegal, and unconstitutional. Mr. Martorana stated those were addressed in the Hearing Officer's report and that staff recommend no change to the special franchise value determined for this company.

Mr. Casella makes motion to start a discussion and Mr. Becker seconds the motion.

Mr. Rand asked if there were any questions for Mr. Martorana.

Mr. Casella stated he didn't have any. Mr. Becker agreed and stated he didn't have any questions.

Upon the affirmative votes of Messrs. Rand, Becker and Casella, the Board approved and adopted resolution 21-15.

### **Corning Natural Gas Corporation**

Mr. Martorana described the complaints filed by Corning Natural Gas Corporation. He stated they filed two complaints, complaint numbers 21-5 and 21-8. They request between a 51-53% reduction within the municipalities that these complaints effect. The complaint contends that inadequate functional obsolescence due to the super capacity was applied. They have six-inch steel mains and they contend they can be replaced with two-inch plastic ones. Functional obsolescence was requested and utilizing their peak flow, ORPTS determined that a functional obsolescence of 21% in the Town of Verbana was due, and 2% for the Village of Hammondsport was due and that was granted and applied to their special franchise value. They complained that insufficient obsolescence was applied. Economic obsolescence was requested by the company at 23%. However, they made a few errors in applying ORPTS template. Once it was recalculated, 15% was granted to the company for economic obsolescence. The company alleges that reclamation and interference costs should reduce the tentative assessed values in the City of Corning. They claim these costs add no value to the company's assets and in most cases occur on land that's not owned by the company. The company has not provided any supporting documentation that would indicate ORPTS values incorrectly included property not owned by the company. Mr. Martorana stated that staff recommends no change to the special franchise value for this complaint.

Mr. Rand thanked Mr. Martorana and motioned to adopt resolution 21-16. He asked if there were any questions; there were none.

Upon the affirmative votes of Messrs. Rand, Becker and Casella, the Board approved and adopted resolution 21-16.

### **Town of Ramapo**

Mr. Martorana explained the Town of Ramapo is seeking an increase in special franchise value for the company Phoenix Tower. The town argues that ORPTS tentative special franchise value for Phoenix Tower is improper and cannot be verified because the inventory data is not provided by ORPTS. They further allege the value provided by ORPTS does not include antennas, electrical components and other components attached to the cellular towers. The Town failed to meet its burden to demonstrate that the ten special franchise values were incorrect. They provided an appraisal report that was based on the income method, but the law requires that ORPTS use the cost method. The Town also failed to prove



## **Meeting Minutes – June 15, 2021**

that the equipment at the tower site and on the tower belongs to Phoenix Tower International. ORPTS requested supplemental information from Phoenix Tower and the company responded that it only owns the structures and not any of the equipment. ORPTS does not possess the data needed to determine an alternative value. Mr. Martorana explained ORPTS recommends no change to the determined special franchise value.

Mr. Rand asked whose responsibility it is to gather the data related to the true value if the companies do not provide that information.

Mr. Martorana responded that it is the company's responsibility to provide the value. In this case, the company states they do not have the original cost data, and ORPTS will have to find out who owns the equipment that the company contends they don't own, and see if the tax on the equipment is accounted for by whoever owns it. It cannot be based on the income approach that the Town had provided.

Mr. Maher stated that ORPTS will be taking a closer look at this property for the next assessment roll and it is likely the value may change since ORPTS has become aware of additional information.

Mr. Martorana agreed and responded that ORPTS will be taking a closer look at this company not only within this specific municipality, but in all other municipalities now that ORPTS is aware the data they provided may not be sufficient.

Mr. Rand asked if there were any further questions. Mr. Becker and Mr. Casella stated they did not have any.

Upon the affirmative votes of Messrs. Rand, Becker and Casella, the Board approved and adopted resolution 21-17.

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

Mr. Rand turned the meeting over to Mr. Maher to discuss the STAR appeals.

Mr. Maher asked that Mr. Hrankiowskyj leave the meeting now that the special franchise portion was discussed.

Mr. Hrankiowskyj thanked everyone and left the call.

Mr. Maher confirmed that only Tax Department employees and the State Board Members were left on the call.

Mr. Casella made a motion to move into executive session to protect the confidential information of appellants, which was seconded by Mr. Becker.

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

Mr. Maher explained resolutions 21-18 through 21-50 to the Board in executive session.

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

The meeting returned to public session.

## **Meeting Minutes – June 15, 2021**

Mr. Rand stated resolutions 21-18 through 21-50 had been considered and that a vote could take place.

Mr. Becker made a motion to vote and approve all resolutions as a block.

Mr. Casella seconded the motion and asked if resolution 21-50 can be considered in the same block, or if it had to be treated differently than the other resolutions.

Mr. Gerberg responded that the reason they were split was because it was considered a basic STAR exemption, however the principle is the same and it could be considered in the same block.

Mr. Casella seconded Mr. Becker's motion to approve 21-18 through 21-50 as a block.

Mr. Rand stated that the Tax Department staff had considered every appeal and case of appellants, and the income levels in the relevant year disqualify the appellants from the exemption.

Upon the affirmative votes of Messrs. Becker, Casella and Rand, the Board approved and adopted resolutions 21-18 through 21-50.

### **Agenda Item No. VI - Privilege of the Floor**

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

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

Mr. Rand asked when the next Board meeting will take place.

Mr. Maher stated the next meeting is Tuesday, July 27<sup>th</sup>. He said that there will likely be more STAR appeals and it is possible there will be equalization rate appeals.

Mr. Casella questioned whether the meeting materials should be destroyed or recycled.

Mr. Maher stated the materials should be destroyed, not recycled.

Mr. Gerberg agreed the materials should be destroyed because they contain sensitive information.

Mr. Casella made a motion to adjourn the meeting which was seconded by Mr. Becker.

With no further questions or comments, the Board concluded its meeting at 11:49 A.M.

Respectfully submitted,

Tim J. Maher  
Acting Secretary of the State Board



## RESOLUTION 21-51

**WHEREAS**, the State Board of Real Property Tax Services has the power to determine the final State equalization rate for which a complaint has been filed pursuant to section 1210 of the Real Property Tax Law; and

**WHEREAS**, on June 7, 2021 the tentative State equalization rate for the Town of Moriah, Essex County, was determined by the Office of Real Property Tax Services (ORPTS) in accordance with section 1204 of the Real Property Tax Law and 20 NYCRR Part 8186; and

**WHEREAS**, pursuant to section 1204 of the Real Property Tax Law and 20 NYCRR 8186-2.7, notice of the determination of the tentative State equalization rate and the scheduled hearing date was mailed to the town on June 9, 2021; and

**WHEREAS**, a complaint (Form RP-6085.1), dated June 15, 2021, was filed by the town as specified in section 1206 of the Real Property Tax Law and 20 NYCRR 8186-15.2; and

**WHEREAS**, a hearing pursuant to section 1208 of the Real Property Tax Law, and 20 NYCRR 8186-15.5, was held with regard to this complaint on July 2, 2021; and

**WHEREAS**, at the July 2, 2021 hearing no appearance was made on behalf of the Town; and

**WHEREAS**, ORPTS staff has reviewed the complaint, filed reports regarding such review with the Complaint Review Panel and has made recommendations. The results of the review are annexed hereto, made a part hereof and summarized in the memorandum to the State Board, dated July 21, 2021; 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 2021 State equalization rate for the Town of Moriah as set forth in the List entitled "Recommended Final State Equalization Rates for 2021 Assessment Rolls for Towns Which Have Filed Complaints," dated July 21, 2021, on file in the ORPTS, and submitted in Agenda Item II, is determined to be the final State equalization rate, and that such rate be certified for the respective 2021 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, Timothy J. 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 27, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 27<sup>th</sup> day of July 2021.

\_\_\_\_\_  
Timothy J. Maher  
Acting Secretary of the State Board

## Attachment A



# Board of Real Property Tax Services

## RESOLUTION 21-52

**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 Appellant's eligibility for the STAR exemption in question; and

**WHEREAS**, owner by the name of [REDACTED] (hereinafter “Appellant”) was duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 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 was 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 July 27, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 27th day of July, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-53

**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 [REDACTED] (hereinafter “Appellant”) was duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board



## Attachment A



### RESOLUTION 21-54

**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 [REDACTED] (hereinafter “Appellants”) were duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-55

**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 [REDACTED] (hereinafter “Appellant”) was duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-56

**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 [REDACTED] (hereinafter “Appellant”) was duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-57

**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 [REDACTED] (hereinafter “Appellants”) were duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board



## Attachment A



### RESOLUTION 21-58

**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 [REDACTED] (hereinafter “Appellants”) were duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-59

**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 [REDACTED] (hereinafter “Appellants”) were duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-60

**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 [REDACTED] (hereinafter “Appellant”) was duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-61

**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 [REDACTED] (hereinafter “Appellants”) were duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 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

**21-61**

**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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_  
Tim Maher

Acting Secretary of the State Board



## Attachment A



### RESOLUTION 21-62

**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 [REDACTED] (hereinafter “Appellant”) was duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

---

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-63

**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 [REDACTED] (hereinafter “Appellants”) were duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



## Board of Real Property Tax Services

### RESOLUTION 21-64

**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 [REDACTED] (hereinafter “Appellants”) were duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-65

**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 [REDACTED] (hereinafter “Appellant”) was duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 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

**21-65**

**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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board



## Attachment A



### RESOLUTION 21-66

**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 [REDACTED] (hereinafter “Appellants”) were duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 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 June 15, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-67

**WHEREAS**, under section 171-w of the Tax Law the New York State Department of Taxation and Finance has the duty to support the local enforcement of past-due property taxes by disallowing Basic STAR credits and STAR exemptions to delinquent property owners; and

**WHEREAS**, section 171-further provides that a disallowance of a STAR credit or STAR exemption may only be challenged on the grounds of a “mistake of fact” which is defined by the statute to mean either that: (i) the individual notified is not the taxpayer at issue; or (ii) the past-due property taxes were satisfied before the applicable date; and

**WHEREAS**, taxpayer whose STAR credit or exemption has been disallowed and who claims the determination is based upon a mistake of fact as defined in the statute, may appeal the Department’s determination 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**, taxpayer by the name of [REDACTED] (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 171-w of the Tax Law; 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

**RESOLUTION 21-67**

**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 July 27, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 27th day of July, 2021.

---

Tim Maher

Acting Secretary of the State Board

**November 17, 2021**  
**Meeting Materials**

## ***NOTICE***

### **State Board of Real Property Tax Services**

will meet on

**November 17, 2021 – 11:00 A.M.**

The meeting will be held via teleconference as authorized by Part E of Chapter 417 of the Laws of 2021. There will be no in-person attendance.

To access the meeting, call 1-518-549-0500 and use Access Code: 178 535 0016.

### ***Agenda***

- I. State Board Administration – Minutes of July 27, 2021 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 two 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.

(11/02/21)

**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 27, 2021**

A meeting of the State Board of Real Property Tax Services was held via videoconference. The following members and staff were present:

Matthew Rand, *Chairman*  
Scott Becker  
Samuel Casella

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, *2<sup>nd</sup> Assistant to the State Board, Office of Real Property Tax Services*

Paul Miller, *Tax Policy Analyst 5, Office of Real Property Tax Services*  
Maryellen Nagengast, *Tax Audit Administrator 1, Office of Real Property Tax Services*  
Edward Martorana, *Auditor 3, Office of Real Property Tax Services*  
Tobias Lake, *Senior Attorney, Office of Counsel*  
Brian Moon, *Real Property Analyst 2, Office of Real Property Tax Services*  
Jen Lis, *Real Property Analyst 1, Office of Real Property Tax Services*  
Kyle Coonrad, *Tax Information Aide, Office of Real Property Tax Services*



## **Meeting Minutes – July 27, 2021**

Mr. Rand called the State Board of Real Property Tax Services meeting to order at 11:04 A.M. He introduced the Board members and various Tax Department staff members who were present on the call.

### **Agenda Item No. I - State Board Administration - Minutes of the June 15, 2021 State Board meeting**

On motion of Mr. Casella, seconded by Mr. Becker, Mr. Rand stated that the minutes of the June 15, 2021 Board meeting stand approved and are, hereby, adopted as written.

### **Agenda Item No. II - Final 2021 state equalization rates where complaints were filed: Town of Moriah**

Mr. Maher explained the background information regarding the Town of Moriah complaint. Mr. Maher stated the Office of Real Property Tax Services (ORPTS) came to the overall equalization rate of 94.40. The Town of Moriah claimed a level of assessment of 100 which was rejected by ORPTS. The Town of Moriah filed the complaint and stated ORPTS shouldn't be using sales during the COVID-19 pandemic to make the equalization rate. The town did not supply any other information.

Mr. Maher explained that ORPTS was confident that the sales ratio they used was accurate and most of the Town of Moriah's sales occurred before the COVID-19 pandemic, therefore a tentative equalization rate of 94.40 was recommended by the Tax Department.

Mr. Rand asked if the Board members had any questions.

Mr. Becker asked Mr. Maher if the Town of Moriah provided any market data in their application.

Mr. Maher replied that the Town of Moriah did not provide any data and they stated ORPTS shouldn't be using sales during the COVID-19 pandemic.

Mr. Becker asked if they had an objection to any specific sales or if they objected to all of them.

Mr. Maher responded the Town of Moriah rejected the methodology that ORPTS used. They stated their sales were inflated due to the COVID-19 pandemic and that ORPTS should not be using them.

Mr. Maher stated the Town of Moriah did not supply any data to have any other rate considered.

Mr. Casella asked Mr. Maher if the Town of Moriah was made aware of ORPTS' decision before they decided to pursue the complaint.

Mr. Maher responded that ORPTS shared the information with the Town of Moriah in January 2021. If they had any objections, they could've responded with further information. At that time, they did not share any complaints. It was after the tentative equalization rate was established by ORPTS that the Town of Moriah Supervisor responded with the complaint. They did not provide any data which showed why another value would have been more appropriate for ORPTS to consider.

Mr. Becker mentioned he was aware the Town of Moriah Supervisor would not be attending the meeting, however he wanted to confirm that nobody was on the line representing the Town of Moriah.

## **Meeting Minutes – July 27, 2021**

Mr. Maher responded that only Tax Department employees were on the line.

Mr. Rand asked if the equalization rate would have changed if the sales of the COVID-19 pandemic were taken out.

Mr. Maher responded that ORPTS' opinion would not have changed.

Mr. Casella made a motion to approve resolution 21-51. Mr. Becker seconded the motion.

Upon the affirmative votes of Messrs. Becker, Casella, and Rand, the Board approved and adopted resolution 21-51.

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

Mr. Rand made a motion to move into executive session to protect the confidential information of appellants, which was seconded by Mr. Becker.

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

Mr. Maher explained resolutions 21-52 through 21-66 to the Board in executive session.

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

The meeting returned to public session.

Mr. Rand stated resolutions 21-52 through 21-66 had been considered and that a vote could take place. He stated all these appeals could be grouped because of their similar nature. Mr. Rand then motioned to approve resolutions 21-52 through 21-66. Mr. Becker seconded the motion.

Mr. Casella asked if anyone would like to share, for the record, why the appeals could be considered as a group.

Mr. Gerberg explained that these appeals shared common qualities. In each case, the appellants income was above the applicable limit. Mr. Gerberg explained the appellants offered alternative ways to read the law, which the Tax Department did not believe were supportable. In each case, the Tax Department's recommendation is that the appeal be denied, and that the recommendation be sustained.

Mr. Casella thanked Mr. Gerberg for his explanation.

Upon the affirmative votes of Messrs. Becker, Casella, and Rand, the Board approved and adopted resolutions 21-52 through 21-66.

Mr. Rand then motioned to approve resolution 21-67 which was seconded by Mr. Becker.

Mr. Casella wanted to clarify with Mr. Maher if an individual can receive their compensation after they satisfy their delinquency.

Mr. Maher stated that was correct.

## **Meeting Minutes – July 27, 2021**

Upon the affirmative votes of Messrs. Becker, Casella, and Rand, the Board approved and adopted resolution 21-67.

### **Agenda Item No. VI - Privilege of the Floor**

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

Mr. Casella mentioned the stamped expletive included on the paperwork from the Town of Moriah and how he found it to be offensive.

Mr. Maher stated the next meeting is in November and asked whether the Board members wanted to continue the videoconferences and meet in separate locations.

Mr. Becker stated he is fine with the current travel arrangements and Mr. Casella agreed. The Board Members then discussed future arrangements in further detail regarding what meetings would look like if taxpayers decided to appear.

Mr. Rand made a motion to adjourn the meeting which was seconded by Mr. Becker.

With no further questions or comments, the Board concluded its meeting.

Respectfully submitted,

Tim J. Maher  
Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-68

**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 [REDACTED] (hereinafter “appellant”) was duly notified that the Department had made a final determination that appellant was ineligible for the 2021 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

**21-68**

**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 was 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 9, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 9th day of November, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-69

**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 [REDACTED] (hereinafter “appellant”) was duly notified that the Department had made a final determination that appellant was ineligible for the 2021 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

21-69

**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 was 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 9, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 9th day of November, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-70

**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 [REDACTED] (hereinafter “Appellants”) were duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 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



21-70

**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 November 9, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 9th day of November, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-71

**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 [REDACTED] (hereinafter “Appellant”) was duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 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

21-71

**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 9, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 9th day of November, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-72

**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 [REDACTED] (hereinafter “Appellant”) was duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 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

21-72

**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 9, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 9th day of November, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-73

**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 [REDACTED] (hereinafter “Appellant”) was duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 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

**21-73**

**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 9, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 9th day of November, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-74

**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 [REDACTED] (hereinafter “Appellants”) were duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 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



**21-74**

**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 November 9, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 9th day of November, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-75

**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 [REDACTED] (hereinafter “Appellant”) was duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 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

**21-75**

**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 9, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 9th day of November, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-76

**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 [REDACTED] (hereinafter “Appellant”) was duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 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

21-76

**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 9, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 9th day of November, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-77

**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 [REDACTED] (hereinafter “Appellants”) were duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 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

21-77

**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 November 9, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 9th day of November, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-78

**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 [REDACTED] (hereinafter “Appellants”) were duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 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



21-78

**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 November 9, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 9th day of November, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-79

**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 [REDACTED] (hereinafter “Appellants”) were duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 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

21-79

**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 November 9, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 9th day of November, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-80

**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 [REDACTED] (hereinafter “Appellant”) was duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 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

**21-80**

**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 9, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 9th day of November, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-81

**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 [REDACTED] (hereinafter “Appellants”) were duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 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

21-81

**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 November 9, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 9th day of November, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-82

**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 [REDACTED] (hereinafter “Appellants”) were duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 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



21-82

**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 November 9, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 9th day of November, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-83

**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 [REDACTED] (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

**21-83**

**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 November 9, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 9th day of November, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-84

**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 [REDACTED] (hereinafter Appellant) was duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 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 November 9, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 9th day of November, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-85

**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 [REDACTED] (hereinafter Appellant) was duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 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 November 9, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 9th day of November, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



## Board of Real Property Tax Services

### RESOLUTION 21-86

**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 [REDACTED] (hereinafter Appellant) was duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 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 November 9, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 9th day of November, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-87

**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 [REDACTED] (hereinafter Appellants) were duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 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 November 9, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 9th day of November, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



## Board of Real Property Tax Services

### RESOLUTION 21-88

**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 [REDACTED] (hereinafter Appellants) were duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 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 November 9, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 9th day of November, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-89

**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 [REDACTED] (hereinafter Appellants) were duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 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 November 9, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 9th day of November, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-90

**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 [REDACTED] (hereinafter Appellant) was duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 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 November 9, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 9th day of November, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-91

**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 [REDACTED] (hereinafter Appellant) was duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 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 November 9, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 9th day of November, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



## Board of Real Property Tax Services

### RESOLUTION 21-92

**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 [REDACTED] [REDACTED] (hereinafter Appellants) were duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 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 November 9, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 9th day of November, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-93

**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 [REDACTED] (hereinafter Appellant) was duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 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 November 9, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 9th day of November, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



## Board of Real Property Tax Services

### RESOLUTION 21-94

**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 [REDACTED] (hereinafter Appellant) was duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 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 November 9, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 9th day of November, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 21-95

**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 [REDACTED] (hereinafter “Appellants”) were duly notified that the Department had made a final determination that Appellants' were ineligible for the 2021 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

**21-95**

**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 were 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 9, 2021.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 9th day of November, 2021.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board