



## RESOLUTION 22-32

**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 10, 2022 the tentative State equalization rate for the Town of Big Flats, Chemung 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 11, 2022; and

**WHEREAS**, a complaint (Form RP-6085.1), dated June 30, 2022, 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 8, 2022; and

**WHEREAS**, at the July 8, 2022 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 20, 2022; 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 2022 State equalization rate for the Town of Big Flats as set forth in the List entitled "Recommended Final State Equalization Rates for 2022 Assessment Rolls for Towns Which Have Filed Complaints," dated July 20, 2022, 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 2022 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 26, 2022.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 26<sup>th</sup> day of July 2022.

---

Timothy J. Maher  
Acting Secretary of the State Board



## RESOLUTION 22-33

**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 10, 2022 the tentative State equalization rate for the Town of Chemung, Chemung 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 11, 2022; and

**WHEREAS**, a complaint (Form RP-6085.1), dated June 30, 2022, 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 8, 2022; and

**WHEREAS**, at the July 8, 2022 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 20, 2022; 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 2022 State equalization rate for the Town of Chemung as set forth in the List entitled "Recommended Final State Equalization Rates for 2022 Assessment Rolls for Towns Which Have Filed Complaints," dated July 20, 2022, 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 2022 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 26, 2022.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 26<sup>th</sup> day of July 2022.

---

Timothy J. Maher  
Acting Secretary of the State Board

## Attachment A



# Board of Real Property Tax Services

### RESOLUTION # 22-34

**WHEREAS**, Section 103-a of the Open Meetings Law, as enacted by Part WW of Chapter 56 of the Laws of 2022, permits public bodies such as the State Board of Real Property Tax Services (“State Board”) to authorize their members to attend meetings by videoconference from locations that are not open to the public (“private locations”), when necessitated by “extraordinary circumstances;” and

**WHEREAS**, Section 103-a(2)(c) specifically requires that members be physically present at any such meeting at a location that is open to the public “unless such member is unable to be physically present at any such meeting location due to extraordinary circumstances . . . including disability, illness, caregiving responsibilities, or any other significant or unexpected factor or event which precludes the member’s physical attendance at such meeting;” and

**WHEREAS**, Section 103-a(2) allows for hybrid meetings by requiring “that a minimum number of members are present to fulfill the public body’s quorum requirement in the same physical location or locations where the public can attend;” and

**WHEREAS**, Section 103-a(2)(d) provides that any members attending by videoconference from a private location must, except during executive session, be “heard, seen and identified, while the meeting is being conducted, including but not limited to any motions, proposals, resolutions, and any other matter formally discussed or voted upon;” and

**WHEREAS**, Section 103-a(2)(g) requires that if a member attends by videoconference from a private location, the open portion of such meeting must be recorded, posted to the public body’s webpage within five business days, and transcribed upon request; and

**WHEREAS**, Section 103-a(2)(h) provides that when a member attends by videoconference from a private location, members of the public shall be permitted to attend and participate, if authorized, in the meeting by videoconference; and

**WHEREAS**, under section 103-a(2)(a), a public body must adopt a resolution after a public hearing in order to authorize videoconferencing from a private location as provided therein; and

**WHEREAS**, the hearing so required was conducted on July 21, 2022 and the report thereon has been received and considered by the State Board; now, therefore, be it

**RESOLVED**, that the State Board hereby determines that under extraordinary circumstances, as described above and further defined by any written procedures later adopted, a member may attend meetings by videoconference from a private location to the extent authorized by section 103-a, and subject to the conditions specified therein, provided that:

Resolution # 22-34

- (i) the number of members physically present at one or more locations open to the public constitutes a quorum; and
- (ii) while the open portion of the meeting is being conducted, it must be possible to see, hear and identify any member who is attending by videoconference from a location not open to the public; and be it further

**RESOLVED**, that in accordance with section 103-a of the Public Officers Law, the State Board hereby adopts the annexed written procedures to further govern the ability of its members to attend meetings by videoconference from private locations under extraordinary circumstances.

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 26, 2022.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 26th day of July, 2022.

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