Attachment B



RESOLUTION 20-08

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

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

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

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

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

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

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

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

Timothy Maher Acting Secretary of the State Board