

Attachment A



Board of Real Property Tax Services

RESOLUTION 25-45

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 taxpayer'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 2023 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, Bick, Casella and Moog

Voting against: None

Abstaining: None

Absent: None

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Rachel Ingalsbe, 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 12, 2025.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 12th day of November, 2025.

Rachel Ingalsbe

Acting Secretary of the State Board

Attachment A



Board of Real Property Tax Services

RESOLUTION 25-46

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 taxpayers' eligibility for the STAR exemption in question; and

WHEREAS, taxpayers by the name of [REDACTED] and [REDACTED] (hereinafter appellants) were duly notified that the Department had made a final determination that appellants were ineligible for the 2023 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, Bick, Casella and Moog

Voting against: None

Abstaining: None

Absent: None

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Rachel Ingalsbe, 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 12, 2025.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 12th day of November, 2025.

Rachel Ingalsbe

Acting Secretary of the State Board

Attachment A



RESOLUTION 25-47

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

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

WHEREAS, taxpayers by the name of [REDACTED] (hereinafter “appellants”) were duly notified that the Department had made a final determination that appellants were ineligible for the 2023 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 was not eligible for the STAR exemption in question.

Voting in favor: Commissioners Becker, Bick, Casella and Moog

Voting against: None

Abstaining: None

Absent: None

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Rachel Ingalsbe, 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 12, 2025.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 12th day of November 2025.

Rachel Ingalsbe

Acting Secretary of the State Board

Attachment A



RESOLUTION 25-48

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

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

WHEREAS, taxpayer by the name of [REDACTED] (hereinafter “appellant's”) was duly notified that the Department had made a final determination that appellant was ineligible for the 2023 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, Bick, Casella and Moog

Voting against: None

Abstaining: None

Absent: None

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Rachel Ingalsbe, 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 12, 2025.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 12th day of November, 2025.

Rachel Ingalsbe

Acting Secretary of the State Board

Attachment A



Board of Real Property Tax Services

RESOLUTION 25-49

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 taxpayers' eligibility for the STAR exemption in question; and

WHEREAS, taxpayers by the name of [REDACTED] and [REDACTED] (hereinafter "appellants") were duly notified that the Department had made a final determination that appellants were ineligible for the 2023 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, Bick, Casella and Moog

Voting against: None

Abstaining: None

Absent: None

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Rachel Ingalsbe, 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 12, 2025.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 12th day of November 2025.

Rachel Ingalsbe

Acting Secretary of the State Board

Attachment A



RESOLUTION 25-50

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 taxpayers' eligibility for the STAR exemption in question; and

WHEREAS, taxpayers by the name of [REDACTED] and [REDACTED] (hereinafter “appellants”) were duly notified that the Department had made a final determination that appellants were ineligible for the 2023 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, Bick, Casella and Moog

Voting against: None

Abstaining: None

Absent: None

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Rachel Ingalsbe, 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 12, 2025.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 12th day of November 2025.

Rachel Ingalsbe

Acting Secretary of the State Board

Attachment A



Board of Real Property Tax Services

RESOLUTION 25-51

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

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

WHEREAS, taxpayers by the name of [REDACTED] and [REDACTED] (hereinafter "appellants") were duly notified that the Department had made a final determination that appellants were ineligible for the 2023 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, Bick, Casella and Moog

Voting against: None

Abstaining: None

Absent: None

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Rachel Ingalsbe, 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 12, 2025.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 12th day of November 2025.

Rachel Ingalsbe

Acting Secretary of the State Board

Attachment A



Board of Real Property Tax Services

RESOLUTION 25-52

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 taxpayers' eligibility for the STAR exemption in question; and

WHEREAS, taxpayers by the name of [REDACTED] and [REDACTED] (hereinafter “appellants”) were duly notified that the Department had made a final determination that appellants were ineligible for the 2023 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, Bick, Casella and Moog

Voting against: None

Abstaining: None

Absent: None

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Rachel Ingalsbe, 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 12, 2025.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 12th day of November 2025.

Rachel Ingalsbe

Acting Secretary of the State Board

Attachment A



Board of Real Property Tax Services

RESOLUTION 25-53

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 taxpayers' eligibility for the STAR exemption in question; and

WHEREAS, taxpayers by the name of [REDACTED] and [REDACTED] (hereinafter “appellants”) were duly notified that the Department had made a final determination that appellants were ineligible for the 2023 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, Bick, Casella and Moog

Voting against: None

Abstaining: None

Absent: None

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Rachel Ingalsbe, 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 12, 2025.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 12th day of November 2025.

Rachel Ingalsbe

Acting Secretary of the State Board

Attachment A



Board of Real Property Tax Services

RESOLUTION 25-54

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 taxpayers' eligibility for the STAR exemption in question; and

WHEREAS, taxpayers by the name of [REDACTED] and [REDACTED] (hereinafter “appellants”) are duly notified that the Department had made a final determination that appellants are ineligible for the 2023 STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

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

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

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

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

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

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

Voting in favor: Commissioners Becker, Bick, Casella and Moog

Voting against: None

Abstaining: None

Absent: None

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Rachel Ingalsbe, 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 12, 2025.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 12th day of November 2025.

Rachel Ingalsbe

Acting Secretary of the State Board

Attachment A



Board of Real Property Tax Services

RESOLUTION 25-55

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 taxpayers' eligibility for the STAR exemption in question; and

WHEREAS, taxpayers by the name of [REDACTED] and [REDACTED] (hereinafter “appellants”) were duly notified that the Department had made a final determination that appellants were ineligible for the 2024 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, Bick, Casella and Moog

Voting against: None

Abstaining: None

Absent: None

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Rachel Ingalsbe, 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 12, 2025.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 12th day of November 2025.

Rachel Ingalsbe

Acting Secretary of the State Board

Attachment A



Board of Real Property Tax Services

RESOLUTION 25-56

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 taxpayer'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 2023 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, Bick, Casella and Moog

Voting against: None

Abstaining: None

Absent: None

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Rachel Ingalsbe, 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 12, 2025.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 12th day of November 2025.

Rachel Ingalsbe

Acting Secretary of the State Board