



RESOLUTION 24-26

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 5, 2024 the tentative State equalization rate for the City of Gens Falls, Warren 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 city on June 5, 2024; and

WHEREAS, a complaint (Form RP-6085.1), dated June 26, 2024, was filed by the city 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 1, 2024; and

WHEREAS, at the July 1, 2024 hearing no appearance was made on behalf of the city; 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 17, 2024; 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 2024 State equalization rate for the City of Glens Falls as set forth in the List entitled "Recommended Final State Equalization Rates for 2024 Assessment Rolls for Towns Which Have Filed Complaints," dated July 17, 2024, 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 2024 assessment roll.

Voting in favor: Commissioners Becker & Casella

Voting against: None

Abstaining: None

Absent: Commissioner Rand

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 July 25, 2024.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 25th day of July 2024.

Rachel Ingalsbe
Acting Secretary of the State Board



RESOLUTION 24-27

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 4, 2024 the tentative State equalization rate for the Town of Hartford, Washington 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 4, 2024; and

WHEREAS, a complaint (Form RP-6085.1), dated June 26, 2024 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 1, 2024; and

WHEREAS, at the July 1, 2024 hearing an 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 17, 2024; 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 2024 State equalization rate for the Town of Hartford as set forth in the List entitled “Recommended Final State Equalization Rates for 2024 Assessment Rolls for Towns Which Have Filed Complaints,” dated July 17, 2024, 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 2024 assessment roll.

Voting in favor: Commissioners Becker & Casella

Voting against: None

Abstaining: None

Absent: Commissioner Rand

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 July 25, 2024.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 25th day of July 2024.

Rachel Ingalsbe
Acting Secretary of the State Board



RESOLUTION 24-31

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

WHEREAS, section 1211 of the Real Property Tax Law provides that prior to determining a tentative State equalization rate for an assessing unit, the Commissioner of Taxation and Finance shall examine the accuracy of the locally stated level of assessment appearing on the tentative assessment roll, and

WHEREAS, section 1211 further provides that where the Commissioner confirms the accuracy of the stated level of assessment, the Commissioner shall establish and certify the same as the final State equalization rate for that assessing unit, and

WHEREAS, section 1211 further provides that in such cases, no tentative State equalization rate shall be issued for that assessing unit, no complaint shall be filed and no hearing shall be held, and

WHEREAS, on or about May 1, 2024, the 2024 tentative assessment roll of the Town of Bleecker, Fulton County, was filed, and

WHEREAS, the level of assessment set forth on that tentative assessment roll was 99.21, and

WHEREAS, the Commissioner, acting through the Office of Real Property Tax Services (ORPTS), confirmed the accuracy of such stated level of assessment and, on June 18, 2024, established a 2024 final State equalization rate for the Town of Bleecker of 99.21 as authorized and directed by section 1211, and

WHEREAS, in so doing, the Commissioner, acting in accordance with section 1211, did not establish a tentative State equalization rate for the Town, and

WHEREAS, on July 16, 2024, ORPTS received a submission purporting to be a complaint the Town of Bleecker against a 2024 tentative State equalization rate supposedly established for the Town, and

WHEREAS, this submission claimed that the Town Assessor did not authorize a level of assessment of 99.21 to be entered on the Town's 2024 tentative assessment roll, and further claimed that the Town's actual level of assessment was 100, and further claimed that as a result, the Town was entitled to a final 2024 State equalization rate of 100, and

WHEREAS, the State Board’s Legal Advisor submitted a memorandum to the State Board dated July 17, 2024 recommending that the Town’s submission be rejected without reaching the merits of its factual claims, and

WHEREAS, the basis for this recommendation was that under the terms of section 1211, when ORPTS has confirmed the accuracy of a level of assessment appearing on a town’s tentative assessment roll, and has thereby established a final State equalization rate equal to such stated level of assessment, the Town is without legal capacity to file a complaint, and the State Board is without jurisdiction to consider one, and

WHEREAS, the State Board has reviewed its Legal Advisor’s memorandum, and accepts the conclusions and recommendations contained therein; now therefore, be it

RESOLVED, that the State Board finds that under these circumstances, it has no jurisdiction to consider or act upon the Town’s purported complaint, given the terms of section 1211 of the RPTL, and be it further

RESOLVED, that the Board hereby rejects the Town’s purported complaint and leaves the previously-determined final 2024 State equalization rate of 99.21 undisturbed.

Voting in favor: Commissioners Becker & Casella

Voting against: None

Abstaining: None

Absent: Commissioner Rand

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 July 25, 2024.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 25th day of July 2024.

Rachel Ingalsbe
Acting Secretary of the State Board

Attachment A



RESOLUTION 24-28

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 taxpayers' 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 2022 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

Voting against: None

Abstaining: None

Absent: Commissioner Rand

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 July 25, 2024.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 25th day of July, 2024.

Rachel Ingalsbe

Acting Secretary of the State Board

Attachment A



RESOLUTION 24-29

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

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

WHEREAS, 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 2022 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

Voting against: None

Abstaining: None

Absent: Commissioner Rand

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 July 25, 2024.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 25th day of July, 2024.

Rachel Ingalsbe

Acting Secretary of the State Board

Attachment A



RESOLUTION 24-30

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

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

WHEREAS, 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 were not eligible for the STAR exemption in question.

Voting in favor: Commissioners Becker & Casella

Voting against: None

Abstaining: None

Absent: Commissioner Rand

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 July 25, 2024.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 25th day of July, 2024.

Rachel Ingalsbe

Acting Secretary of the State Board



RESOLUTION 24-32

WHEREAS, Joseph K. Gerberg, Esq. has retired from New York State service after nearly 44 years of esteemed and productive service; and

WHEREAS, Mr. Gerberg is recognized in the state and local government communities for his continued pursuit of effective, efficient, and fair property tax administration; and

WHEREAS, Mr. Gerberg has served as a respected and trusted resource and presenter for thousands of local officials during his more than four decades of public service; and

WHEREAS, Mr. Gerberg has crafted legislation affecting nearly every aspect of real property tax administration, written legal opinions that have shaped judicial interpretations of the law, and been an invaluable support to the Division of Equalization and Assessment, the Office of Real Property Services, and the Department of Taxation and Finance; and

WHEREAS, for the past 13 years, as the Counsel to this State Board, Mr. Gerberg has consistently provided sound and seasoned legal advice to our members on all matters of real property tax administration under our purview, and

WHEREAS, this Board recognizes that it could not have functioned nearly as well as it has without the extraordinary service provided by Mr. Gerberg, and it wishes to express its deep gratitude for his tireless efforts on its behalf;

NOW, THEREFORE, BE IT RESOLVED, that the State Board of Real Property Tax Services, extends its warmest commendations and most sincere appreciation to Joseph K. Gerberg for his outstanding service as Counsel to the State Board; and that the Board further expresses its hope that Mr. Gerberg's future brings him suitable rewards for his selfless dedication, sage counsel, and seasoned wit.

Voting in favor: Commissioners Becker & Casella

Voting against: None

Abstaining: None

Absent: Commissioner Rand

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 July 25, 2024.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 25th day of July 2024.

Rachel Ingalsbe

Acting Secretary of the State Board