



NEW YORK STATE
ASSESSORS ASSOCIATION

BULLETIN

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NOVEMBER-DECEMBER 2024

No. 6

*Happy
Holidays*



EDUCATIONAL CALENDAR

All classes listed below are offered online. Please visit www.nyassessor.org to register.

Upcoming IAO Classes:

Analyzing Operating Income Statements
December 6, 2024

Instructor: John Zukowski, IAO, MAI, SRA

Mass Appraisal Analysis and Benchmarks Overview
December 13, 2024

Instructor: Dave Barnett

Ethics and the Assessor
December 18, 2024

Instructor: Edye McCarthy, FIAO

V4 Basics
December 20, 2024
Instructor: Teri Ross, IAO

[Click here to register for the above classes.](#)

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IAO Exam Scheduled

The next IAO exam is scheduled for February 11, 2025 at the Town of Greenburgh office, 177 Hillside Ave, Greenburgh, NY 10607. **Applications must be submitted to the Exam Committee no later than 30 days in advance of the exam.** A \$50 exam fee for first-time test-takers and those retaking the test more than three years after their first exam is required.

Instructions for candidates and the application form are available online at [IAO Membership & Exam](#). The fee may be submitted via check or paid online at [Pay Online](#).

Message from NYSAA President Rob Bick

I woke up the other morning to 10" of fluffy white snow, giving the landscape a postcard-esque feel and ushering in the holiday time of year. I am very disappointed to have missed the 65" that fell about 40 miles north. Humbug!

It seems just like yesterday that the Christmas season used to gently sweep across the land, bringing good tidings to all. Now, it barrels at us like an avalanche cascading down a mountainside in the Swiss Alps.

I don't know about you, but the world around us appears to be delving into chaos. America is becoming lawless. New York State wants people to quit smoking, yet they also want a pot shop on every corner (for the tax dollars-forget about the ramifications), there is a ground war in Europe, the standard of living has been lowered for the 99%, yet residential property values are soaring everywhere. It is difficult to wrap one's head around the boundless stream of hypocritical nonsense and contradiction saturating the airwaves.

In our offices, we are busy preparing for the endless "Black Friday" of property tax relief: exemption season. Toss in the perpetual "where's my check" and you just throw your hands in the air and shrug your shoulders. In large towns like mine, it never ends. It is all encompassing, all encumbering, all the time.

So what is an assessor's office to do?

Do what we always do. Sort it, sift it, find the nuggets of common sense and threads of logic and make it work. The job is SO DIFFERENT throughout the state that the expansive envelope that property tax law provides needs to be constantly adjusted and monitored to suit your jurisdiction. It is not an easy process. We all recognize this. Your Executive Board and your IAO Trustees are well aware, and we all are constantly working to try and make it better.

One of our biggest issues is succession planning, or creating a pipeline of professionals to fill the ranks as time goes on. To that end we have secured time slots for the spring at both St. Lawrence University and SUNY Potsdam to introduce political science majors to the assessment profession. Hopefully, there are more institutions to come. Anyone with a contact at a college or university can do the same and should think about moving forward with the idea. It does not hurt to ask.

The Association now has a "special projects team" consisting of IAO Board of Trustees Chair Rochelle Harris, IAO; Edye McCarthy, FIAO; Terri Ross, IAO; Victoria Sirota, IAO; and myself, a blend of the executive Board and the Trustees. Our goal is to get a small curriculum together of some of the certification courses that can be taught in the evenings at the community college level, laying the groundwork for those interested (both students and adult learners) to pursue assessor or staff opportunities and eventually move towards full certification once hired. There are a lot of moving parts to this, and we have to thank Bill



From the IAO Chair



Rochelle Harris, IAO
Chair, IAO Board of Trustees

Greetings to all my fellow assessors and assessment professionals:

Hard to believe 2024 is almost behind us, the older I get the quicker the years seem to move. 2025 will be a reappointment year for many, and many will be retiring. This, as I have mentioned before in articles, is such a frightening thought as there will be many assessor positions opening, and I'm concerned about whether we will have enough people to fill these positions. NYSAA President Rob Bick and I are making succession planning and the recruitment of new assessors a priority. Rob has appointed a task force to tackle this issue head on, and I am part of the task force. We will be having a brainstorming session very soon about recruitment and education for potential new assessors.

Work is already underway for the upcoming education year. We have taken the surveys from every class and plan to use them to assist in creating the courses for the upcoming year. We have a full schedule of one-day seminars, including the Ethics class that we all need to take in 2025 for our re-appointments. Please check our website for the one-day schedule. Don't worry, it will be offered numerous times. There will be some new and innovative classes along with much needed common classes, and we are excited to present them.

Our Summer Seminar on Professional Development planning is well underway, and we had some great feedback at the Fall Conference and are hoping to present a class or two from the fantastic presentations at the conference.

Meetings have already occurred for the 2025 Fall Conference, and we are currently in the call for presenters phase. We will have some exciting changes coming your way. The different format that we used this year was such a success that our hope is to continue that format and build off of it. More info to follow in the coming months.

As the snow begins to fly and the hustle and bustle of the holiday season nears, please all be safe and take some time for yourselves. Stop and look around and enjoy all the little things in life.

Wishing you and yours a wonderful holiday season and a very Happy, Healthy, and Prosperous New Year.



Bick, continued from page 3

Mitchell, the chief assessor in North Andover, Massachusetts and Ellen Brideau, chief assessor in Lowell, Massachusetts, for taking the time to meet with us and lay out what they have accomplished along these same lines in their state. Good people dedicated to a good cause.

We are also modifying a PowerPoint presentation originally created by Edye back in 2022 to introduce and define the profession to elected officials. The goal of this is to provide a complete document to all assessors for use with taxpayers, elected officials, the media, or whomever and wherever you may feel it is needed as a universal tool that outlines our job and responsibilities.

Moving the profession forward in the eyes of the public and elected officials is an uphill climb. You cannot get to the top unless you start that climb, dig in those boots, and push upward. Hopefully, all of this is just the beginning of a process that will lay a foundation for redefining the importance of the position.

With that said, I hope everyone enjoys the holidays and whatever plans you have with family and friends. My Christmas traditions have been altered by circumstances beyond my control over the last 15 or so years, so I am most comfortable on top of a mountain somewhere on Christmas Day. It gives me some semblance of peace.

My hope for all of you is that wherever you choose to be, you find that same peace.

Executive Director's Message

Well, whether you like to admit it or not, the holiday season has been thrust upon us. Each year it seems that the holiday lights are put up immediately after the pumpkins have been placed in the compost pile, and well before any of us sit to enjoy the Thanksgiving holiday.

As this year comes to an end, and as we start planning the new year, I like to reflect on our past year.

Seminar on Professional Development at Cornell – 155 attendees
Annual Seminar on Appraising – 240 attendees
One Day Seminars thru Nov.– 18 classes with over 660 attendees

We have continued to enjoy success in delivering our programs in person and online. We continue down this path of success because of the dedication and hard work of the NYSAA Executive Board, IAO Board of Trustees, and the John Way—John Costello Educational Memorial Fund Trustees.

When you think about it, everything in life has a beginning and an end. Winter will eventually end and mark the beginning of spring. A career will begin and ultimately end at retirement. I am sure that you have heard *that all good things come to an end*. Well, 2025 will bring another year of beginnings and ends. First, the six-year appointment term for assessors will end on September 30, 2025. This means that a new appointment cycle begins on October 1, 2025. And while many of you may mark the end of your career, there will be many that begin a new career as the assessor when the term begins. For me, I will hopefully start what very well could become my last full term as an assessor. Only time will tell.

As an association, we will be making more changes. We hope to have an announcement for you at the beginning of next year about some exciting changes that will benefit our membership. These changes are built around you, our members. We continue to look for ways to enhance your membership within our organization. Stay tuned for more information as it becomes available. Also, we are looking to develop some new and exciting courses and to refresh some of our basic certification classes, all from the generosity of the John Way – John Costello Educational Memorial Fund.

I think poet TS Eliot said it best, "What we call the beginning is often the end. And to make an end is to make a beginning. The end is where we start from." So, no matter how you look at it, whether we're beginning or ending, I hope you do it with us. Until then, may your holiday season be filled with family, friends, food, and fun times. Happy holidays and thank you very much for your continued support.



Warren J. Wheeler, IAO
NYSAA Executive Director

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LEGISLATIVE UPDATE

The Legislative Committee has been keeping an eye on bills set to be delivered to the Governor before the end of the year. In general, once a bill is delivered, the Governor has 10 days (excluding Sundays) to act on it. If the legislature adjourns before the 10 days expire, the Governor has 30 days to act. During the week of December 2, the following bills were delivered:

- ✦ S.9688/A.10146 – Exemption, carbon emissions: Creates local option to exempt capital improvements to residential buildings to reduce carbon emissions.
- ✦ S.967-A/A.1489-A – Tax Collection: Ties the interest rate for delinquent taxes on residential property to the prime interest rate, and sets a floor of two percent, and ceiling of sixteen percent.
- ✦ S.9059/A.9136 – Tax Enforcement, Villages: Extends ability to enforce under old law through 2027.
- ✦ S.9785/A.10411 – New York City: Enables NYC residents to apply for RPTL Secs 459-c, 467, 467-b, and 467-c exemptions based on income form most recent year that sufficient data is available.

If any other RPT related bills are delivered and/or signed before the end of the year, an update will be sent out to the membership.

Here is a reminder for those who are preparing property tax bills. RPTL 922 requires the statement on tax bills be updated to include senior citizens, persons with disability, and veterans. It was suggested that the statement further be reflected on the second notice, but please consult your local municipal attorney:

- ✦ RPTL, Section 922, 1(c) - Each statement of taxes pertaining to residential property shall contain or be accompanied by a notice or legend reading substantially as follows: "IF YOU ARE A SENIOR CITIZEN, A PERSON WITH A PHYSICAL DISABILITY, AND/OR A VETERAN, YOU MAY BE ENTITLED TO A PARTIAL EXEMPTION FROM PROPERTY TAXES. Eligible homeowners have until (insert date) to apply for such exemptions. For further information please call or write the assessor's office." The notice must be followed by the telephone number and address of that office.



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Nearmap is a pioneering technology and innovation company whose cloud-based geospatial information services and aerial surveys provide certainty to an ever-changing world. Nearmap proactively captures over 80 percent of the U.S. population up to three times each year and offers easy access to high-resolution aerial imagery, including:

- Vertical / ortho, oblique, panorama, 3D, AI
- Current and historical images
- On-demand, city-scale 3D datasets
- Location intelligence with Nearmap AI

Every day, Nearmap helps thousands of users conduct virtual site visits for deep, data-driven insights—enabling informed decisions, streamlined operations and better financial performance.



2025 Fall Conference

NYSAA's next Fall Conference will be held October 6-9, 2025 at the Courtyard Marriott in Lake George, NY.

NYSAA is currently seeking proposals for informative and engaging conference sessions that will provide attendees with valuable insights and skills. Proposals that cater to different levels of expertise are encouraged. Submissions are welcome from both experienced professionals as well as those new to the assessment profession!

The Conference Committee members are hoping to add to their roster of outstanding instructors. Consider this your invitation to share your knowledge and experience with other assessors.

The deadline to submit a proposal is February 28, 2025. Submit presentations to the Conference Chair, Victoria Sirota, IAO at nyassessor.org/conference-proposals.

Please direct all questions to IAO Conference Committee Chair Victoria Sirota, IAO at vsirota@scarsdale.com

Submission Guidelines and Rules of Engagement

We are looking for sessions to provide content that will further our professional knowledge and increase efficiency in our offices. Presentations should include case studies or real-world examples and relate to jurisdictions across the state and various sizes.

Historically, conference presentations have been made up of 3-hour segments. We are happy to mix it up this year by putting together shorter classes and creating a montage of Mini Modules that bring together shorter informative sessions or combining two sessions together into a full day class if the topic requires more time.

Presenters who attend the conference for credit must register and pay the full conference fee. Presenters who attend only to give their presentation may not be required to register or pay the conference fee.

Submissions should include the following:

- **A brief description** of your presentation (or 2-3 minute video).
- **The primary point of contact.** The person submitting the proposal will be considered the primary point of contact and will receive all communications from the Conference Committee. A brief bio including teaching experience, professional designations, jurisdiction, email, telephone needs to be included at the time of submission.
- **List all the presenters at the time of submission.** Include name, professional designations, jurisdiction, and company e-mail address. Biographical information will be requested after acceptance.
- **Indicate the expected duration of your presentation and preferred date/time slot:** 1 hour, 1.5 hours, or 3 hours on Tuesday, October 7, 1:30 – 4:30 p.m. or Wednesday, October 8, 9:00 a.m. – 12:00 p.m.
- **Use clear, appropriate, error-free language.** Proposals require the title of the presentation, subject, short description, learning objectives, and how attendees will be able to apply learning objectives to their daily work. NYSAA may modify the titles and descriptions for editing and marketing purposes.

PROPOSAL PROCESS AND SELECTION CRITERIA

- ⇒ Submissions will be reviewed by the Conference Committee.
- ⇒ All submissions will be evaluated on each of the following criteria:
- ⇒ Overall topic and its relationship to the assessment/appraisal profession
- ⇒ Learning objectives
- ⇒ Program design/learning

2025 Fall Conference

Assessment and Exemption Administration

- Assessment Cycle
- Best Practices
- Sales Administration – soup to nuts
- Deed Reading and Understanding
- Pro Rata Tax and Exemption Removal

Valuation

- Developing the Capitalization Rate
- Valuation of Data Centers, Mega Warehouses, and Distribution Centers
- Valuation of Easements
- Replacement, Reproduction, or Reconstruction Cost – which one?
- Multi-family Repurposing – trend or craze

Public Relations

- Emotional Intelligence
- Web-based Interaction with Property Owners/Public Website
- Recruitment and Outreach
- Social Media Best Practices
- How to Communicate with Your Elected Officials

Revaluation

- Ratio Studies
- Developing Land Valuation Tables
- Vertical Equity Measurements

Legislation

- Implementing Legislative Changes
- Tax Law Update
- FOIL
- Legislative Impact on Accessory Dwelling Units
- Solar Model
- Appeal Litigation and Strategy (virtually/socially distant hearings)
- Mock Trial

Technology

- Innovating Your Workspace
- Using Google Maps for Field Inspections
- Artificial Intelligence (AI)
- Business Intelligence (BI)

Your Ideas

- Propose a topic of interest to you!



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EDUCATION SCHOLARSHIPS

John H. Way—John M. Costello Memorial Educational Fund **Cornell Seminar on Professional Development, Annual Conference, and IAO Scholarship Lottery Rules and Procedures**

The John H. Way - John M. Costello Memorial Educational Fund (“The Fund”) shares the Institute of Assessing Officers’ (IAO) objective in the education of assessing officials, government officers, and employees of the State of New York engaged in technical or legal functions related to the valuation of real property and the IAO’s wish to promote professional development by providing educational programs.

In keeping with this objective, The Fund has instituted a program for the awarding of scholarships to help defray the cost of attending the IAO Cornell Seminar on Professional Development (“Cornell Seminar”), the New York State Assessors Association (NYSAA) Annual Conference, and training towards earning the IAO designation.

All **Regular and Associate Members** in good standing of the NYSAA, including assessors and staff, are eligible to enter the scholarship lottery. Non-member staff who work for a member assessor are also eligible for scholarships.

Except for the IAO Scholarship, which is offered every other year, all other scholarships are awarded annually for the next year’s training by lottery drawing at the NYSAA Annual Conference.

During the annual lottery, the following number of scholarships and alternates will be chosen:

Cornell Seminar:

Fourteen (14) primary scholarship winners and six (6) alternates.

Annual Conference:

Six (6) primary scholarship winners and two (2) alternates.

Biyearly lottery:

IAO Scholarship: IAO Course 1 and IAO Exam (both taken at Cornell Seminar) (NOTE: This scholarship is offered every other year):

Two (2) primary scholarship winners and two (2) alternates.

In the event a primary scholarship winner is unable to attend the training seminar, an alternate will be contacted to fill the vacant scholarship slot. Alternates will be contacted in the order in which they were drawn during the lottery. If a scholarship slot is still vacant after all alternate winners have been exhausted, that scholarship slot shall remain vacant for that year.

Scholarships must be used for the dates of training specified at the time of the award. If the scholarship is not used, the scholarship is forfeited.

All entry forms are to be submitted to The Fund Chairperson, or their designee, or at the Annual Conference, and may be submitted up to the time of the drawing. The date and time of the drawing will be advertised at the Annual Conference and/or in the NYSAA Bulletin.

A single individual may only take advantage of a scholarship award once in a three-year period (e.g., an award recipient using a scholarship in 2024 would next be eligible in 2027).

Scholarships will fund all real and necessary expenses which are paid or would be paid by the scholarship winner and are directly associated with the training seminar.

[Scholarship, continued from page 10](#)

Direct expenses include the following:

Tuition and required textbook(s) for the seminar.

Hotel Lodging – NYSAA will provide a list of the scholarship winners to the seminar hotel (i.e., the Cornell Seminar or Annual Conference hotel) and the hotel will reserve the rooms. It is the responsibility of the scholarship winner to contact the hotel to confirm their reservation and arrival details. Hotel lodging costs will only be covered for the designated Cornell Seminar or Annual Conference hotel. If the scholarship winner chooses to stay at a different hotel, the lodging cost will not be covered. (Note: Meals are included in the package price for the Annual Conference.)

Cornell Seminar Meals:

A meal allowance will not exceed \$50.00 per day for three meals (breakfast, lunch and dinner).

Commuters (winners not staying at the hotel) will be reimbursed a meal allowance not to exceed the NYSAA established commuter meal rates per day for up to three meals (breakfast, lunch, and dinner) per day.

Special Note: If an event-sponsored meal is provided during the seminar, and the meal is offered at no additional cost to the scholarship winner, The Fund will NOT reimburse for that meal (i.e., the Cornell Seminar Sunday dinner).

Mileage if the scholarship winner's personal vehicle is used.

Tolls and parking expenses.

NOTE: Expenses for IAO Scholarship recipients are reimbursed the same as those for Cornell Seminar scholarship recipients except that the IAO exam cost is also reimbursed.

To receive expense reimbursement, the scholarship recipient must submit a signed Travel and Expense Report, and all original receipts, to The Fund Chairperson.

Any expenses that will be or are reimbursed to the scholarship winner by their municipality or company will not be reimbursed by The Fund.

The scholarship funds will not reimburse any lost wages during any training seminar.

Scholarship recipients must attend the entire seminar to receive payment of scholarship funds. If a scholarship winner must leave the seminar early, they may submit a written explanation of the circumstances of their departure to The Fund Chairperson for consideration by The Fund Trustees. Any consideration of partial payment will be evaluated on a case-by-case basis.

LAST REVISED: 10/1/24



*Hope to see you at next
year's Fall Conference at
the Courtyard Marriott,
Lake George, NY, October
6-9, 2025!*

John H. Way—John M. Costello Memorial Educational Fund
2026 Cornell Seminar, Annual Conference, and IAO Scholarship Lottery

At the 2025 Annual Conference, The Fund will be giving away fourteen (14) scholarships to the **2026 Cornell Seminar on Professional Development (“Cornell Seminar”)** and six (6) scholarships to the **2026 Annual Conference**. All Regular and Associate members, including assessors and assessment staff, in good standing with NYSAA, are eligible to enter the scholarship lottery. Non-member staff who work for a member assessor are also eligible for scholarships. **Two (2) IAO Scholarships for the IAO Course 1 and IAO Exam will also be drawn for entrants with four years’ experience. These IAO scholarships are offered every two years.** The lottery will be held on Thursday, October 9, 2025 at the Courtyard Marriott in Lake George, NY.

To enter, complete the entry form printed below and return it to:

James Molinaro, Jr., IAO, Chair

John H. Way—John M. Costello Memorial Educational Fund

116 Salina St., Suite 8, Liverpool, NY 13088

(Or drop it in the Scholarship Box at the Annual Conference).

John H. Way—John M. Costello Memorial Educational Fund
2026 Cornell Seminar and Annual Conference Scholarship Lottery

Name of Entrant (PRINT LEGIBLY): _____

Position: _____

Municipality: _____

Mailing Address/P.O. Box: _____

City: _____ Zip: _____

Telephone Number: _____

Email Address: _____

Check which lottery you wish to enter (you may check more than one):

_____ Cornell Seminar

_____ Annual Conference

_____ IAO Scholarship: IAO Course 1 & IAO Exam (bi-yearly, requires 4 yrs. experience)

Does the entrant meet the requirements stipulated above? (Circle Y/N) Yes No

Entrant's Signature: _____

MEMBER MILESTONES

Milestones include new members, position changes, retirements, deaths, etc. Your help is needed to ensure that every milestone is noted! Please email your milestones to admin@nyassessor.org.

Please welcome new members: Patti Bardeen, Town of Brighton; Wesley Castillo, Town of Fallsburg; Alex Dunn, Lewis County; Sharlene Gillan, City of Cohoes; Lenore Kissel, Town of New Windsor; Marlene Joy Koch, Town of Schroon; Nicollette Latta, Town of Homer; Kim Vescova, Towns of Schoharie, Esperance

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Affiliated with the International Association of Assessing Officers (IAAO) and the Institute of Assessing Officers (IAO), which is chartered by the Board of Regents of the University of the State of New York. The New York State Assessors Association Bulletin is published bimonthly. The I.A.O. Journal is published twice a year—usually in January and July. Any news or articles are welcome and should be mailed to:

BULLETIN

Warren J. Wheeler, IAO, Executive Director
116 Salina St., Suite 8, Liverpool, NY 13088

JOURNAL

Patrick Duffy, IAO, Editor, IAO Journal
301 Brooklea Dr., Fayetteville, NY 13066



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