



NEW YORK STATE  
ASSESSORS ASSOCIATION  
**BULLETIN**

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No. 1



**Solar and Wind Valuation: Budget and  
Legislative Proposals, Training, and  
NYSAA's Response to the State's Model**

## EDUCATIONAL CALENDAR

Please visit [www.nyassessor.org](http://www.nyassessor.org) to register.

IAO One-Day Seminars:

### **Discounted Cash Flow and the State Solar/Wind Appraisal Model**

Friday, February 25, 2022

Instructor: Tom Frey, FIAO

### **Back to Basics - Assessment Administration**

March 11, 2022

Instructor: Edye McCarthy, IAO

### **Income and Expense Statement Analysis**

Monday, March 14, 2022

Instructor: Todd Wiley, IAO

### **Valuation of Manufactured Homes**

Friday, March 25, 2022

Instructor: John Zukowski, IAO, MAI, SRA  
(Approved for DOS credit)

The following classes are tentatively scheduled and not yet open for registration:

### **Land Valuation**

April 6, 2022

Instructor: Tom Frey, FIAO

### **Valuation of Banks**

April 20, 2022

Instructor: John Zukowski, IAO, MAI, SRA

### **General Exemption Administration - Nonprofit**

May 9, 2022

Instructor: Todd Wiley, IAO

### **Fee Simple and Property Rights Valuation Issues**

June 17, 2022

Instructor: John Zukowski, IAO, MAI, SRA

### **Valuation - Small Mixed Use**

June 24, 2022

Instructors: Edye McCarthy, IAO and Roger Miller

### **Developing Cap Rates**

June 29, 2022

Instructor: Tom Frey, FIAO

## 2022 CALENDAR OF EVENTS

### **IAO Board of Trustees**

April 7-8, 2022

### **NYSAA Executive Board**

April 8-9, 2022

All NYSAA members are welcome to attend any meeting of the NYSAA Executive Board.

Both meetings will be held at the NYSAA office, 116 Salina St., Suite 8, Liverpool, NY 13088.

### **Cornell Seminar on Appraisal**

July 17-22, 2022

Hotel Ithaca, Ithaca, NY

### **Annual Conference**

September 18-21, 2022

Ft. William Henry Hotel and Conference Center, Lake George, NY

The Cornell Seminar on Appraisal and the Annual Conference are currently planned as hybrid events.

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# President's Message

In these first few months, NYSAA has had a few team victories thanks to the hard work of your Executive Board and its committees. I would like to thank the members of the Executive Board and committee members for their commitment to our association. Each committee has been working to improve and promote NYSAA. Our Legislative Committee, led by Maggie Alix and Scott Shedler, IAO, along with myself, has been dealing with solar mandates/model. There are so many unanswered questions regarding solar and renewable energy valuation. We discuss solar almost daily. If your municipality has solar farms or has a proposed project, it's important to stay informed. We are working on a solar session to help assessors understand and explain the valuation challenges to the solar. The Governor's Executive Budget proposal has been released, we have identified the assessment related issues in the budget, and our full testimony before the Joint Legislative Budget Hearing on Taxes is on page 8.

In closing, those of you with a March 1<sup>st</sup> deadline, we are in the home stretch! If you have any questions, suggestions or comments my door is always open. We are in this together!



Jeneen M. Hill, SCA, NYSAA President

## NYSAA WANTS YOU!

The NYSAA Nominating Committee is charged with the responsibility of selecting and proposing a slate of Executive Board candidates for the general membership to consider for election.

Membership on the Executive Board demands a commitment of hard work and time to serve our Association. The personal and professional satisfaction derived, however, is immeasurable.

Any Regular Member who would like to be considered for Executive Board candidacy is urged to contact the NYSAA Nominating Committee Chair Lloyd Tasch, IAO, by mail at 255 Main St., White Plains, NY, 10601 by email at [ltasch@whiteplainsny.gov](mailto:ltasch@whiteplainsny.gov), or by phone at 914-422-1224. All applications must be received by the Nominating Committee with a postmark no later than March 1, 2022.

## NYSAA Election Timeline

March 1: All applications to serve on the Executive Board must be received by the Nominating Committee.

March 1: All letters of intent to serve as second vice president must be received by the Nominating Committee.

April 15: Nominating Committee shall announce the proposed ballot of candidates.

June 1: Any petitions from candidates not proposed by the Nominating Committee must be submitted to the Nominating Committee.

July 1: Ballots will be distributed to voting members.

August 1: Deadline to accept ballots. The executive director will notify the membership upon completion of verification of balloting results.



# Executive Director's Message

Is it getting warmer in here? I can definitely feel the heat, and unfortunately it is not because spring is coming sooner than expected. Nope, the heat I am feeling, along with many assessors across the state, has to do with the implementation of the solar and wind valuation model.

There have been many rumors running amuck that I feel should be addressed. The relevant legislation stated that NYSAA was to be consulted in creating the model. Although NYSAA was consulted during the early development of the first model, NYSAA was not consulted during development of the final model. With that said, in our conversations with the state leaders in charge of the model's development, they assured us that our comments and concerns were considered for all of the models, especially the final adopted model.

A short time ago, the State updated its website to indicate they "recently became aware of a computational error in the Solar and Wind Appraisal Model" ([NYS DTF Solar Model](#)). When NYSAA became aware of the error we quickly asked for and received a copy of the model. We felt it prudent to verify the model's proficiency and make sure that there were no more obvious calculation errors. As of the writing of this article, experts on our Valuation Task Force continue to analyze and review the model. This is no easy undertaking. The more we delve into the inner workings of the model, the more questions we have. Remember, this is new for everyone involved, and full comprehension of the solar and wind model will take time.

Often as assessors, we are required to implement new programs or exemptions. This is no different. We are now required to value solar farms using the state's model. What we will continue to do is keep an open line of communication with those tasked with making these decisions and continue to help them understand the impact of their decisions.

While discussion about the solar/wind model has taken much of my time in recent weeks, it's not the only priority for NYSAA right now. We are busy getting the schedule set for Cornell, setting up one-day seminars, and preparing testimony on the state budget. I'm also presenting a session at the Association of Towns conference titled The Assessor – An Important Player on Your Team. We are also looking for Executive Board and IAO Board of Trustee nominations. If you have ever thought about serving on one of our boards, now is the time to throw your hat in the ring!

As we head into spring, I hope we all start to feel the heat – of the warm weather to come!



Warren J. Wheeler, IAO

NYSAA Executive Director

## IAO EXAMINATION ANNOUNCEMENT

The IAO Examination Committee is requesting applications from interested parties who wish to challenge the exam in 2022.

Exam Date	Location	Application Deadline
March 18, 2022	NYSAA Office	February 25, 2022
July 23, 2022	Hotel Ithaca	June 24, 2022

The application is on the NYSAA website, [www.nyassessor.org](http://www.nyassessor.org), under the IAO Membership & Exam link. The fee may be paid online or by check.

# Member Commentary

## DECISIONS, DECISIONS

Editor's Note: Member Commentary views and opinions are personal and belong solely to the author and do not reflect the opinion of NYSAA.

By Curt Schoeberl, Assessor, Town of Shawangunk

It seems like yesterday that our lives as assessors were, dare I say, normal? For the past 18-24 months it's been **a once in a career roller coaster ride**. Who's open? Wear a mask, don't wear a mask, who's closed? Wear two masks, who's sick? Get a shot, get two shots, now a booster, communicate by Zoom, no in-school training, work from home, don't work at all, carry your vaccine passport before going out, the variant is a killer, well, it will make you sick anyway. Hold up on the 467 senior exemptions. Oh, I already mailed them out, now what? All the while we've been paying attention to all of these things, the market has been going berserk. Like the rest of the state, my market has seen home prices go where no man has gone before (Star Trek).

On my own 2021 roll, newer homes being 2200-2300 s.f. were assessed for about \$350,000+/- . New houses today about the same size are now selling for over \$500,000 to \$600,000 and climbing. What does this mean for our 2022 levels of assessment and equalization rates? How much weight will be placed upon these sales by ORPTS? I do not believe we can somehow disqualify these sales because there are so many of them. At the same time, if all of these sales are utilized for COD and LOA purposes it will create changes the likes we have never seen.

The system that we use here in New York to levy a tax where a school district is in more than one municipality works most times when there is some sort of stability in the equalization process and the market. Do any of us believe that a rate shift of 20% to 30% or more will be accepted by our taxpayers? You see in most cases the increase in sales price is due to scarcity. Many more buyers than available properties for sale. Now, if we rely on the new higher sales prices, our rates will plummet and those new sales prices will be transmitted to our assessment rolls in our estimates of market values. ORPTS will have a monumental task sorting things out while working on our rate surveys and could surely create chaos. Surely we cannot correct sales by claiming uninformed buyer on all the sales that we think are outside the box. The question is, how many assessors are going to disqualify sales in one town where the assessor in the next town just believes that this is the new market and validates the sales? That in itself will create a shift.

Maybe we should take a lesson from what happened last year when the governor froze the income levels for seniors allowing them not to have to re-apply for their senior exemptions. That was a Covid-related decision. Then why not freeze the rates for one year? Good question! Well, it seems to some others that I have spoken with recently that to avoid what will surely be chaotic in 2022 some outside intervention is required. No matter what we do or not do there will be consequences in this wacky world we live in. We can not hide these market changes forever. Sooner or later whether in 2022 or in 2023 our rates will be impacted. I remember many, many years ago rates were phased in over a number of years. What occurred was hard to explain to the public. Our assessment rolls were indicating values were going up when everyone knew that was wrong. But when you used sales that were sometimes five years old bad things happen.

I believe we need to discuss this subject as an association while we still have a little time for cooler heads to prevail. If we do nothing we will be at the mercy of a **"ONCE IN A CAREER DISASTER."**

Think about it! Let's start a conversation.

# MEMBER PROFILE

## Tracy Carman

### NYSAA Communications Director

By Molly MacElroy

Tracy Carman has never been an assessor, yet she is certainly no stranger to being in the public eye or the challenges facing us in these ever-changing times. In 2018 as the new Communications Director, Tracy became the first paid NYSAA employee without a background in assessing. But Tracy is the perfect fit for this position as she brings vast experience in communications, media relations, state government, and nonprofit management. With a bachelor's degree from SUNY Oswego and a master's degree from the Newhouse School at Syracuse University, both in journalism, Tracy has been surrounded with responsibilities related to editing, conference planning, reporting on the work of local governments, and helping to support and grow nonprofit organizations for most of her professional career. The work that Tracy has been doing with NYSAA seems to be the perfect culmination of all that she has done throughout her life.



One of Tracy's first jobs out of college was proofreading galleys (preliminary versions of a publication) for a typesetting company in Syracuse, which led to excitement when she would later see a book in the bookstore on which she had worked! This experience has proven helpful as she now proofreads all of NYSAA's publications, e-newsletters, and marketing materials.

Following her time in graduate school, Tracy had the opportunity to work as an editor for Eagle Newspapers, a chain of weekly newspapers in the Syracuse area. She was fortunate to get a breadth of experience with local governments during this time as she covered and reported happenings in three towns, one village, and 11 schools. During her time as an active journalist, Tracy had the opportunity to serve for one year as the president of the Syracuse Press Club.

Tracy has a passion for developing good nonprofit management practices and has been able to hone those skills through several job opportunities. One of those opportunities presented itself with a nonprofit called ProLiteracy Worldwide, an international adult literacy organization. Among other responsibilities, she was a member of the planning team for ProLiteracy's annual national conference, so stepping in to plan NYSAA's annual conferences is a natural fit! While on the planning team, Tracy assisted with developing their marketing strategy, the production of conference promotion materials (brochures, flyers, program, etc.), and handling sponsorships. Tracy also had the opportunity to present workshops on marketing and communications during these conferences and was an invited presenter at a Texas state adult education conference.

In addition to the work Tracy did with ProLiteracy's national conference, she was the managing editor for their monthly member e-newsletter and donor-directed newsletter, while also maintaining important relationships with national and local media.

After supporting the development of national conferences at ProLiteracy, Tracy left that role to take on a new challenge for New Readers Press, the publishing division of ProLiteracy. She managed a budget of \$850,00 and a group of 10 staff and independent contractors to produce News For you, a weekly print and online newspaper for adult English-language learners. Throughout the time that Tracy was producing News For You, the world was changing and many print newspapers were closing their doors or becoming online-only publications. One of Tracy's biggest accomplishments was refocusing the print version of News For You, resulting in an immediate end to an eight-year, double-digit circulation slide. Tracy is really proud that she and her staff were able to not only maintain the subscription base for News For You, but also increase its revenue! As



Member, continued from page 6

the print world changed, Tracy and her team were able to develop a News For You app with audio and interactive components while also presenting training webinars. In addition, Tracy developed an online advertising/search engine optimization strategy to sell online and mobile app subscriptions.

After her time at ProLiteracy, Tracy left to become the communications director for New York State Senator David Valesky. She says that she thought she understood how NYS government worked until she began working for a senator! During her 6 years working for the state, she learned a lot about the legislative process, how legislative committees are run, and how the budget process really works. She planned and executed special events like electronic recycling drives and senior fairs; updated the senator's social media and website; wrote press releases and handled media calls; and made sure that every letter or email sent to his office received a response, which numbered in the thousands. She also had the opportunity to attend various meetings and functions as his representative.

When Warren and Tracy were hired to lead NYSAA, the office was a small room in an office building in Tully. Since moving to the new office in Liverpool, she has been able to unpack the NYSAA storage locker filled with boxes, bins, furniture, and filing cabinets and organize items to create order out of chaos.

In her personal life, Tracy really enjoys working with and developing not-for-profit organizations and she has participated in the Excellus Nonprofit Board Leadership Seminar Series. Currently she is a member of the Nelson Preservation Associates Board of Directors, which acquired a historic property with plans to renovate it and turn it into a thriving commercial property again. She has also served on the Literacy Volunteers of Greater Syracuse Board of Directors, BRiDGES (Madison County's Council on Drug and Alcohol Abuse) Board of Directors, and the Fenner Renewable Energy Education Center Board of Directors. Tracy said that one of the best things she has ever done in her life is quit her job at age 24 and drive around the country with a friend for four months. They drove through about half of the lower 48 states seeing mountains, deserts, plains, and seashores. She is also really into popular culture and kills it at local trivia nights!



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# LEGISLATIVE AGENDA

**NYSAA Executive Director Warren J. Wheeler, IAO testified before the State Joint Legislative Budget Hearing on Taxes on February 16, 2022. His testimony is below.**

The New York State Assessors Association was formed in 1940 to improve the standards of assessment practices. The Association serves as a clearinghouse for the collection and distribution of useful information relating to the assessment of real property. The Association is a proponent of local government. Assessors serve to educate the taxpaying public on the nature and importance of the work performed by assessing officers, and assessors help explain and implement changes resulting from new legislation.

American citizens believe in their local governments. Americans have more trust and confidence in their local governments and their local government leaders than they do in other levels of government. Assessors are leaders in the community.

## **Solar**

### **Part AA – Solar and Wind Valuation Program Technical Corrections**

Legislation passed in the 2021-2022 New York State budget that requires solar and wind farms to be valued according to the discounted cash flow methodology. The Association opposed this provision because the assessor's statutory responsibility is to value property using the most appropriate assessment method. While the legislation clearly stated that NYSAA was to be consulted in creating the model, the model that was ultimately released by the Department of Taxation and Finance was not provided to the Association until the same time it was made final to the public. In opposition to both the first and second models, the Association provided multiple bullet points as to why the models were insufficient and resulted in unfairly low valuations. These arguments still hold for the final model and result in even further reduction in values for solar and wind arrays, ultimately, at the expense of taxpayers.

The Association agrees that the local assessor is not in a position to defend a valuation model or discount rates that the assessor had no control over and is bound by law to apply. However, the Association **does not support** the proposed provision that would require the assessor, upon request, to provide the property owner with a copy of the inputs used in the model. Rather, it should be a requirement of the property owner to provide the assessor with all pertinent information by taxable status date.

It should not be the responsibility of the assessor to track down the information needed for the model. If the assessor is mandated by law to apply the valuation model, the property owner should be mandated by law to provide, on an annual basis, the necessary information for the model. If the property owner fails to annually provide the required information, the assessor should be able to value the energy system using the most appropriate assessment method. In addition, the property owner should lose their ability to challenge the assessment based on inputs.

The information required for the model should be prescribed on a standardized form, to be created by the New York State Department of Taxation and Finance in conjunction with the New York State Assessors Association. NYSAA has created a task force of highly respected professionals to work in collaboration with the State. It is critical for NYSAA to continue its role as a participant in these new developments. NYSAA is helping guide assessors and protecting the local taxpayers.

Legislation should require property owners to be forthcoming with information. Factual information provided on a standardized form would decrease the need to challenge the inputs entered into the State's model. The proposed structure is opening the door for grievances that will cost time, money, and resources that local municipalities do not have.



Testimony, continued from page 8

## STAR

Property owners are most comfortable with their local assessor, and annual changes to the administration of the STAR program cause chaos and diminish trust. The Association recognizes the efforts of the Department of Tax and Finance, and we continue to strengthen ties, to help better support the property taxpayers of New York. **Revenue Bill, Part Z**, appears to make the administration of the STAR exemption and credit programs more seamless.

The Association **supports Subpart a**, allowing the Department of Taxation and Finance to send a good cause refund directly to the homeowner, which would reduce the burden on local municipalities. Setting the deadline for taxpayers to switch from the STAR exemption to the credit until the 45<sup>th</sup> day before filing of the final assessment roll would give DTF and assessors more time to process changes, therefore, the Association **supports Subpart b**.

The Association **supports Subpart c**, clarifying the income tax year for the Basic STAR credit would mainstream the language for all recipients of the Basic and Enhanced STAR programs. Any information that can be shared between the Department of Taxation and Finance and the local assessor benefits all involved parties. Sharing STAR recipient lists with assessment officials outside of New York State, and lists of decedents, would expedite the removal of unwarranted STAR exemptions. The Association **supports Subpart d and e**.

## Aid to Localities

**Appropriates \$750,000 for aid for reassessments. Restricts the aid to assessing units that conducted a reassessment in 2022 and did not receive reassessment aid in 2020 or 2021.**

The Association is urging the Legislature to consider **increasing aid to localities** for equity projects. Real Property Tax Law requires assessments to be at a uniform percentage of value; it does not, however, require municipalities to conduct reassessments. When a municipality conducts a reassessment, it is investing in the equity of its assessment roll. It is very difficult to maintain one hundred percent of true market value due to external factors such as inflation, recession, appreciation, and depreciation. These factors can cause values to increase or decrease at varying rates. There must be a common level range to accommodate the changing market.

Cyclical reassessments and other various equity projects could minimize disparities in value. Requiring municipalities to opt in to a routine practice would eliminate pressure from the decision-making body at the local level. However, reassessments and equity projects are expensive to conduct, which **municipalities cannot afford**. Most communities have trimmed budgets and are working with skeletal resources, therefore, **funding is imperative**.

The New York State Assessors Association (NYSAA) is an advocate for increasing aid for assessment equity projects. Since 1999, New York State has paid municipalities more than \$83,000,000 in aid for assessment equity projects. The highest aid paid was in 2004. In 2004, 496 municipalities received aid totaling \$8,300,000. Between 1999 and 2010, the average number of municipalities receiving aid was 408, with annual payments averaging \$6,500,000. In 2011, the Legislature abolished the annual reassessment aid and cut the NYSORPTS budget to \$750,000. As a result, the average annual number of municipalities receiving aid fell from 408 to 76, an astounding 80 percent decrease. These figures do not include any payments to Long Island or New York City.

There is a direct relationship between state aid and equity projects. Assessment equity projects peaked across the state when financial assistance provided by state aid programs was at an all-time high. As the funding decreased, so did the number of assessment projects.

**Appropriates \$176,000 for reimbursement for training of assessors and county directors.**

The Association suggests increasing the total number of continuing education hours, to include fair housing and an update on assessment administration. A segment of the fair housing requirement, recently required by

Testimony, continued from page 9

appraisers and realtors, is relevant to the assessment community. A continuing education class on assessment administration would cover, but would not be limited to, changes in exemption administration (i.e. STAR), and valuation (i.e. solar) that arise from changes in the budget and legislation. The NYS Comptroller previously reported that assessors need more training, therefore, the Legislature should allocate more funds toward training. The role and responsibility of the assessor is continuously changing and it's important that the assessor adapt accordingly. Continuously improving one's skills is one surefire way to stay ahead in a career that is constantly evolving. Educated assessors help municipalities achieve long-term viability and profitability.

### Conclusion

Thank you for the work that you do and affording us time today. We appreciate the opportunity to share our perspective on the executive budget. We look forward to working with you this legislative session.

## *Interested in Serving on the IAO Board of Trustees?*

*The Institute of Assessing Officers Nominating Committee  
is seeking dedicated members interested  
in serving the educational needs of our peers  
to stand for election to the IAO Board of Trustees.*

*The deadline for applying is June 30, 2022.*

*Please contact the office for application requests:*

*Warren J Wheeler, IAO  
Executive Director, NYSAA  
116 Salina Street, Suite 8  
Liverpool, New York 13088*

*Phone (315) 706-3424 or email at [admin@nyassessor.org](mailto:admin@nyassessor.org)*

# AWARDS & RECOGNITION

One of the highlights of the New York State Assessors Association Annual Conference is the Awards Banquet. This is the night when we honor those members and associates who have been a credit to the assessment profession.

Your nominations and recommendations are critical to the success of this program. Please take a moment to reflect upon the success of your fellow assessors and take time to nominate a candidate for one of the special award categories listed on our website: [nyassessor.org/nysaa-awards](http://nyassessor.org/nysaa-awards).

To nominate a candidate for any of the award categories, please prepare a brief written recommendation describing the qualifications and applicable noteworthy work performed by the candidate, including the prescribed information requested for each award.

**All nominations must be submitted by July 1, 2022 to: Maggie Alix Chair, Awards Committee, 20 Clinton St., Green Island, NY 12183, 518-273-2201, [Maggie.alix@villageofgreenisland.com](mailto:Maggie.alix@villageofgreenisland.com)**

Determinations and notification of award recipients will be made at the discretion of the Awards and Recognition Committee. No public announcement will be made prior to the Annual Meeting and Fall Seminar.

## MEMBERS:

### ASSESSOR'S OUTSTANDING CONTRIBUTION AWARD

To be awarded to those individual members of NYSAA actively serving as assessors who have made an outstanding contribution to the state of the art and, in doing so, have furthered the professional status of the assessor's role in real property tax administration and real estate appraising. Recommendations for this award rest with the local county assessors association and must be signed by both the president and secretary of the association, reflecting the favorable action of the specific county organization as a whole, or recommendations may be accepted from three or more of the nominee's peers who are members in good standing of NYSAA.

### DISTINGUISHED SERVICE AWARD

This award, the highest afforded by the New York State Assessors Association, is to be awarded discriminately in recognition of those members who have served the association with many years of distinguished and dedicated service: members whose character, integrity, and skill have reflected favorably on both the profession as a whole and the New York State Assessors Association in particular.

### INNOVATION AWARD

This award is established to recognize new ideas developed by New York State Assessors Association members in two categories: (1) public information and (2) office procedures and techniques. Entries may be submitted in one or both categories. Public information entries will be considered for the member who has developed the most effective, original idea resulting in some improvement in the office procedures previously employed. Those entering this category should prepare a written statement outlining the new idea, including the existing problem, and the results achieved through adoption and implementation of the idea, and submit an exhibit illustrating application of the idea.



# AWARDS & RECOGNITION

Awards, continued from page 11

## **MOST VALUABLE MEMBER AWARD**

This award is presented to the member whose unfailing and diligent endeavors have been most effective in promoting the interest of the New York State Assessors Association during the 12-month period prior to July 1 of the current year.

## **OUTSTANDING NEW MEMBER AWARD**

To be awarded in recognition of the member of the New York State Assessors Association, of less than three years, who has shown character, integrity, and skills that favorably reflect on the New York State Assessors Association, the professional status of the assessor, and the assessment profession.

## **ROBERT OSIAS PROFESSIONALISM AWARD**

To be awarded to those individual members of NYSAA actively serving as assessors and who have held their office for at least nine consecutive years, serving with diligence, integrity, and a quiet professional competence that has won the approbation of their peers, the municipality he or she serves, and reflects credit upon the entire profession. Recommendations for this award rest with the local county assessors association and must be signed by both the president and secretary of the association, reflecting the favorable action of the county organization as a whole. It is further advised that such recommendation include supporting letters from the related municipality and the county director of Real Property Tax Service. Recommendations may also be accepted from three or more of the nominee's peers who are members in good standing of NYSAA.

## **SUSAN U. HOWARTH OUTSTANDING STAFF ASSISTANCE AWARD**

To be awarded to those individual members of NYSAA actively serving as staff and who have held their position for at least nine consecutive years, serving with diligence, integrity, and professional competence that has won the appreciation of their peers and reflects credit upon the entire assessment community. Recommendations for this award should be made from the local county assessors association or from three or more of the nominee's peers who are members in good standing of the NYSAA.

## **MEMBERS OR NON-MEMBERS**

### **CERTIFICATE OF APPRECIATION**

This award is given to any organization or individual, public or private, who has provided noteworthy assistance to the cause of assessment administration in the areas of legislation and/or education, thus promoting the interests and objectives of New York State Assessors Association.

### **DISTINGUISHED ASSESSMENT JURISDICTION AWARD**

This award is conferred on a local or regional assessment-related agency that has instituted a technical, procedural, or administrative program that is an improvement over prior programs and is a contributing factor to equity in property taxation. The submission must include a description of the program, the date or dates when the program was implemented, the reason for the new program, a description of the effect of the new program on assessment administration, and a detailed description of the program.

# AWARDS & RECOGNITION

Awards, continued from page 12

## MEDIA AWARD

This award is designed to encourage quality coverage of assessment and property tax concerns by the media. These awards are conferred upon individuals or organizations in the news media that have produced an original work that contributes to a better understanding of assessment administration. All works must have appeared or been broadcast within the calendar year prior to submission. The title of the article, editorial, tape transcript (if radio or television broadcast), publication the item appeared in, date, author(s), and reason for recommendation must be included with the nomination.

## OUTSTANDING COUNTY ASSOCIATION AWARD

This award is conferred on a NYSAA county chapter or association that has made an outstanding contribution to the realization of the goals and objectives of the New York State Assessors Association. Examples of such contributions would be educational activities, research and publications, public information activities, and membership recruitment and retention. The chapter or association must have 100% membership for the year prior to and the year in which it is nominated.

## PUBLIC COMMUNICATIONS AWARD

This award is given to the governmental entity that has developed and implemented an effective system for the dissemination of information to taxpayers concerning the assessment process. This may include, but is not limited to, public relations forums, brochures explaining assessment administration, local media programs, and development of audio-visual programs. Pertinent information must be supplied to support the nomination in the form of either an original or photocopy of the program/brochure or a copy of any audio-visual program.

### IAO Journal News

The January issue of the IAO Journal is the last to be issued in print.

The IAO Board of Trustees has made the decision to publish future issues in PDF format.

IAO members will be notified via email when each issue is available, just as they are now with the Bulletin.

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# 100 % Membership Contest

## RULES:

1. The county must have a county assessors' association.
2. All sole assessors in the county must be NYSAA members.
3. There must be one NYSAA member from each jurisdiction in the county that has a three-person board.
4. If there is a city in the county, the chief assessor or assessors must be NYSAA members.

## HOW TO QUALIFY:

Start now by encouraging the assessors in your county who are already NYSAA members to pay their dues (meaning dues paid in full, not an outstanding voucher) by June 30, 2022 and by encouraging those who aren't members to join.

After June 30, 2022, the NYSAA office will determine which counties meet the 100% membership criteria outlined above. The June 30, 2022 deadline for membership is firm. Anyone joining NYSAA after June 30, 2022 will not be considered toward the 100% Membership Contest.

County associations that achieve 100% membership will be listed in the July/August Bulletin.

## WHAT DOES A COUNTY THAT QUALIFIES GET?

Each county association that meets the 100% membership requirements will receive \$100, recognition at the annual fall conference, and bragging rights!

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## John H. Way – John M. Costello Memorial Educational Fund

### Cornell Seminar and Annual Conference Scholarships

### 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 New York State 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 Cornell Seminar and the Annual Conference.

All **Regular Members** in good standing of NYSAA, including assessors and staff, are eligible to enter the scholarship lottery. The scholarships are awarded by lottery drawing at the NYSAA Annual Conference for the next year's events.

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

Cornell Seminar: Twelve (12) primary scholarship winners and six (6) alternates.

Annual Conference: Four (4) 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 in the Bulletin.

A single individual may only take advantage of a scholarship award once in a three-year period (i.e., an award recipient using a scholarship in 2021 would next be eligible for the 2024 seminar).

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.

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 a 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.

To receive expense reimbursement, the scholarship recipient must submit a signed Travel and Expense Report, and all original receipts, to The Fund Chairperson. The Fund Chairperson will distribute the report form to each scholarship winner at the Cornell Seminar and the Annual Conference.

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: 01/03/2022

***John H. Way—John M. Costello Memorial Educational Fund***  
**2023 Cornell Seminar and Annual Conference Scholarship Lottery**

At the 2022 NYSAA Annual Conference, the Fund will be giving away twelve (12) scholarships to the 2023 Cornell Seminar and four (4) scholarships to the NYSAA 2023 Annual Conference. All Regular Members, including assessors and assessment staff, in good standing with NYSAA, are eligible to enter the scholarship lottery. The lottery will be held the evening of Tuesday, September 20, 2022 at the Ft. William Henry Hotel and Conference Center in Lake George, NY.

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

Robert A. Criddle, IAO, Chair

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

269 Ogden Center Rd.

Spencerport, NY 14559 (or drop it in the Scholarship Box at the Annual Conference).

***John H. Way—John M. Costello Memorial Educational Fund***  
**2023 Cornell Seminar and Annual Conference Scholarship Lottery**

Name: \_\_\_\_\_

Position: \_\_\_\_\_

Municipality: \_\_\_\_\_

Mailing Address/P.O. Box: \_\_\_\_\_

City: \_\_\_\_\_ Zip: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

Check which lottery you wish to enter (if neither is checked, you will automatically be entered in both):

\_\_\_\_\_ Cornell Seminar

\_\_\_\_\_ Annual Conference

Is the Regular Member in good standing with the NYSAA? (circle Y/N)      Yes      No

Regular Member's Signature: \_\_\_\_\_

# IAO AWARDS

## Message from the IAO Awards Committee Chair:

As chair of the IAO Awards Committee, I write to inform you it is that time of year again to start thinking about recognizing your colleagues for their hard work and dedication to our profession. Receiving an award in recognition of our commitment and dedication to our profession is priceless. Being recognized by our peers is invaluable.

Below is a list of awards and their descriptions given by the Institute of Assessing Officers in recognition for the above. Please note that is not a requirement in some categories to be an IAO to receive one of the awards.

The Board of Trustees makes, and accepts, nominations to recognize and honor deserving persons who have gone above and beyond what is expected of an assessor and/or a member of the Institute of Assessing Officers.

The IAO Awards Committee asks that you consider nominating a colleague who you feel deserves one of the awards listed below. Nominations must be submitted on or before June 15. Awards will be presented at the Annual Fall Conference.

It is an honor and a privilege to receive acknowledgement from our colleagues in recognition of our accomplishments, so please consider nominating a deserving colleague. Please send your nominations to

### **Edye McCarthy, IAO**

Chair, Awards Committee

[emccarthy@greenburghny.com](mailto:emccarthy@greenburghny.com)

Committee Members: Rochelle Harris, IAO and Victoria Sirota, IAO

## **CERTIFICATE OF APPRECIATION**

### **CHAIRMAN'S AWARD**

This award is presented to an IAO member or non-member who, in the opinion of the Chair of the Board of Trustees of the Institute of Assessing Officers, has provided distinguished and valuable service to the Institute and the Chair of the Board.

### **DISTINGUISHED ASSISTANCE AWARD**

This award is presented to a member of the Institute who has provided our membership with many years of distinguished assistance and whose proficiency, skill, and dedicated efforts have promoted the goals of the Institute.

### **ELLIOT GLASER LIFETIME ACHIEVEMENT AWARD**

This award shall be presented to the IAO member who has exhibited extraordinary commitment and achievement while a member of the Institute. This is clearly demonstrated by years of service to the Institute in proactively achieving a higher level of education in our profession. This commitment to education was evident not only in their own achievements, but by how they helped others.

### **FELLOW MEMBER**

Fellowship shall be bestowed upon members in recognition of outstanding services to the profession or to the Institute. Fellowships shall be awarded only to members proposed by the Board of Trustees and approved by the membership.

### **GEORGE J. HILL EDUCATOR EMERITUS AWARD**

This award is presented to an IAO member who has served the IAO with many years of distinguished and dedicated service as an instructor.

[Awards, continued on page 18](#)



# 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](mailto:admin@nyassessor.org).

Please welcome new members: Michael Bates, Town of Fowler; Molly Carhart, Town of Newburgh; Hannah Carson, Essex County; Julie Cecchini, Town of Ridgeway; Patricia Cunniff, Town of Milton; Michele Fredericks, Town of Lagrange; Grace Grant, Town of Shendaken; Kristin Howe, Town of Manlius; Cheryl Kaszluga, Towns of Clermont, Hudson, Hyde Park, Red Hook; Richard Leonard, Village of Northport; Katie Locasio, Village of Sag Harbor; Alyssa Luis, Town of Ramapo; Carlton Maxwell, Town of Groveland; Richard Maxwell, City of Utica, Towns of Crown Point, Keene, Otsego; Susan Martin, Town of Boonville; Dana Merizzi, Cayuga County; Janice Meyer, City of Watervliet; Dillon Moran, City of Saratoga Springs; Juan "J.L." Muriel, Town of Parma; Ezra Nakornthab, Tompkins County; David Ogden, Tompkins County; Richard Pedro, Town of Owego; Kay Reynolds, Town of Clarksville; Stephen Rose, City of Binghamton; Sadee Sarsfield, Town of Onondaga; Katie Schultz, City of Tonawanda; Krista Smith, Town of Malta; Nicholas Tiso, Town of Ramapo; Stephanie Underhill, Town of Stafford; Peter Waczek, City of Newburgh

In Memoriam: Alan Cagney, February 2, 2022, retired assessor for the Towns of Blooming Grove, Crawford, Newburgh; Lawrence (Larry) E. Fitts, January 14, 2022, was the assessor for seven towns across four counties; Ronna Meerwarth, October 2, 2021, Town of White Creek; Harry Williams, January 16, 2022, retired assessor for the Town of Amherst.

[Awards continued from page 17](#)

## HONORARY MEMBER

This membership may be awarded to non-member persons of renown and distinction who, in the opinion of the Board, have made a major contribution to the advancement of the assessing profession, or have performed an unusual and valuable service to the Institute.

## JOHN C. GAMAGE PROFESSIONAL DEVELOPMENT AWARD

This award is presented to an active or retired member or non-member who, in the opinion of the Board of Trustees, has demonstrated great personal and professional character and integrity, and who has been instrumental in the development, coordination, promotion, and delivery of the Institute's education programs. Such persons shall have been a member of the Institute of Assessing Officers for at least ten years. (first offered 2015)

## JOHN E. WALSH PROFESSIONAL ASSISTANCE AWARD

This award is presented to a retired member or non-member who, in the opinion of the Board, has provided continued service to the Institute in the promotion of the goals of the IAO.

## JOHN F. ST. GEORGE AWARD

This award is presented to the author of the best original article written by a member of the NYSAA that was published in the IAO Journal in the past year.

## LAWRENCE D. BENTON MEMORIAL AWARD FOR DISTINGUISHED SERVICE

This award is presented to an Institute member who has served with the IAO with many years of distinguished service and whose character, integrity, and skill have promoted the goals of the Institute.

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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\*\*

Tracy Carman, Communications Director  
116 Salina St., Suite 8, Liverpool, NY 13088

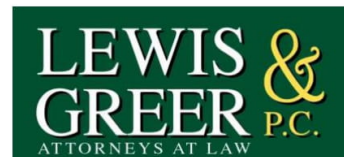
### \*\*JOURNAL\*\*

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



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