



NEW YORK STATE  
ASSESSORS ASSOCIATION

# BULLETIN

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No. 1

## REVAL OR NO REVAL?



Why municipalities should undertake a revaluation—and why they shouldn't. NYSAA Executive Director Warren Wheeler, IAO tackles this controversial topic for cities, towns, and villages on page 4.

## EDUCATIONAL CALENDAR

All classes listed below are offered online.  
Please visit [www.nyassessor.org](http://www.nyassessor.org) to register.

### Upcoming IAO One-Day Seminars:

Reading and Understanding Deeds  
March 18, 2024

Instructor: Todd Wiley, IAO

Agricultural Exemptions  
April 12, 2024

Instructor: Jim Kirsch, IAO

How Not to Go to Trial on a Tax Certiorari Case (but  
Win if You Have To)

April 26, 2024

Instructor: John Zukowski, IAO, MAI, SRA

Valuation of Hotels and Motels  
May 10, 2024

Instructor: John Zukowski, IAO, MAI, SRA

Ethics for the Assessor  
June 12, 2024

Instructor: Edye McCarthy, IAO

Developing Cap Rates  
June 21, 2024

Instructor: Roger Miller, IAO, MAI

Annual V4 Tasks for Assessors  
August 23, 2024

Instructor: Teri Ross, IAO

Reading and Understanding Leases  
August 26, 2024

Instructor: John Zukowski, IAO, MAI, SRA

Sales, Sales, Sales  
September 6, 2024

Instructor: Todd Wiley, IAO

Critiquing Appraisals for Assessment Challenges  
September 11, 2024

Instructor: John Zukowski, IOA, MAI, SRA

[Click here to register.](http://www.nyassessor.org)

Check the NYSAA website for the most up-to-date  
information on classes, the Cornell Seminar, and the  
Fall Conference

[www.nyassessor.org](http://www.nyassessor.org)

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## Executive Board and IAO Board of Trustees Meeting Calendar

NYSAA Executive Board  
April 4-5, 2024,  
Green Island (tentative)

IAO Board of Trustees  
April 3-4, 2024,  
Green Island (tentative)

Susan D. Baldwin, MAI, AI-GRS

PRESIDENT



LIBERTY SQUARE  
100 EAST SENECA STREET  
SUITE 200  
MANLIUS, NY 13104

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# President's Message



NYSAA President Maggie Alix

As I write this message on January 31<sup>st</sup>, I can't help but laugh when I see the memes – “It feels like the 54<sup>th</sup> day of January” or “January is the Monday of months.” For me, January flew by, and the Executive Board and Trustees have been working diligently for the Association. At the beginning of the month, I was able to host the quarterly Trustee and the Executive Board meetings in my hometown of Green Island. I'm very thankful the boards agreed to make the trek to the Capital Region.

The 2024 **Lunch and Listen** series kicked off with over 200 members participating in the Cell Tower Valuation webinar presented by Scott Shedler, Dylan Harris, and Steven Sherwood. By the time this Bulletin is released Near-Map will have presented **High-Resolution Aerial Imagery for Property Assessment**. Scott Shedler has quite the lineup this year, so stay tuned for more to come. New this year, we will be adding a fun twist to the series. If you *Listen* (until the end), the Association may provide you with your next *Lunch*. A winner will be selected at random at the end of each webinar to receive a gift card, only catch is you must be present to win. Congratulations to Laurie Lambertsen. Laurie was our first winner of a Panera gift card!

As you are aware, the New York State Department of Taxation and Finance (NYSDTF) released the DRAFT 2024 Solar and Wind Valuation Model. You can review the model, instructions, and analyze the formulas on NYSDTF's website. Please take the time to review all the information that has been provided. The public comment period runs through February 27, 2024; however,

if you would like your comments included with NYSAA's response please forward your comments to [Maggie.Alix@villageofgreenisland.com](mailto:Maggie.Alix@villageofgreenisland.com) no later than **Monday, February 19, 2024**.

Scott Shedler and I have been actively reviewing the FY 2025 Executive Budget. There doesn't appear to be “a lot” in the budget that would be of interest to the assessment community, but I state that loosely as anything could still happen. Our focus right now is on **Part M – Clarifying the Telecommunications Assessment Ceiling Program**. This provision would clarify that only property “primarily and exclusively” used in the transmission of radio, television, or cable television signals is excluded from the definition of real property. We want to take this opening and push again for inventory. The Association strongly believes that the telecommunication companies should be mandated to provide full disclosure of their inventory at all sites, including original equipment and installation costs. I'm drafting a testimony that will be presented at the Joint Budget Hearing on Taxes on Wednesday, February 14. If you are looking for Warren, Scott, or I on Valentine's Day, you can find us at the Capital! Ha.

Thanks to Vic Mallison and Edye McCarthy we were able to get a meeting with NYS Senate Majority Leader Senator Andrea Stewart-Cousins. Nothing like spending four hours on a train for a 20-minute meeting. To me it was worth it, the Senator gave us some helpful insight and advice on how we may be able to get the Condo Bill to move again this session. We are committed to fighting the good fight! If anyone has any recent sale information on new condos, please send it to me at the above email address. We need actual data to show that today's condos are not affordable housing.

Whether January seemed to drag on forever or if it flew by, it's the beginning of a new year, a fresh start. I encourage all of you to set a goal, seize new opportunities, or try something new. For me, I started playing pickleball! Thank you, board members, staff, committees, and members - you are the real MVPs of this Association.

# Executive Director's Message

To reval or not to reval. That is a question many of us face, including myself. In my 30+ years of assessing, I have worked for towns that did revals and towns that chose not to. I was recently approached by a board member about this issue and thought it might be a good idea for an article.

One thing to remember when dealing with town board members and taxpayers: the assessor does NOT decide whether or not to do a reval. That is the town board's responsibility.

As assessors, we are all too familiar with RPTL 305, which states in part, *all real property in each assessing unit shall be assessed at a uniform percentage of value*. The law does not dictate what that percentage is, whether 100% or some fraction thereof.

There has been a lot of talk over the years about instituting some sort of annual assessment cycle by law. The biggest stumbling block with that is money. Where does the funding come from to pay for the task, which can cost in the thousands of dollars, if not hundreds of thousands of dollars depending on the size of the town?

I think it also should be noted that just because a town is not at 100% of value, this does not mean that the town is or is not equitable. There are far too many statistical standards and formulas to discuss in this article on equity standards. This is simply a comparison of the pros and cons of implementing an annual program or not.

Maintaining 100% equity has many benefits. Keeping assessments current is a testament to a town's willingness to keep assessments as equitable as possible. When assessments are analyzed yearly and adjusted accordingly to market fluctuations, discrepancies can be minimized between assessed values and actual market values. This is the major factor in ensuring that the taxes are spread equally amongst taxpayers.

Another huge benefit of annual reassessments is transparency. Property owners will generally have a better understanding of how their tax bills are calculated when assessments are updated annually using current market conditions.

Another side benefit to annual reassessments is that doing so will typically equate to lower tax rates per thousand than in municipalities that do not keep assessments current. This is an added benefit to those in the annual assessment community that will help keep the amount of taxes being paid relatively stable and help offset any potential large fluctuations year over year.

So, what are some of the issues that hinder annual reassessments? Well, the largest issue will be the initial cost of administering an annual project. Projects can run into thousands of dollars, and sometimes hundreds of thousands of dollars, all depending on the size and diversity of the town's demographics. After the initial project cost, there are costs associated with maintaining annual reassessments as well, so it becomes an annual cost to administer a program in a climate that continues to ask us "to do more with less."

If the cost alone does not prevent a municipality from annual reassessments, adequate staffing also becomes an issue. Parcels per employee is a commonly used benchmark. Over the years, the median figure for the U.S. and Canada has increased from 2,500 to 2,700 parcels per employee (Walters and the IAAO Research Committee 2014, 16). Few municipalities across the state have a full-time assessor, let alone support staff that could perform the additional work of annual reassessment practices.

Another issue that prevents annual reassessment is the negative connotation associated with it. An excellent public relations program is needed - one that fully explains in detail what an annual reassessment entails, exactly how it will be implemented, and its anticipated effect on individual homeowners. Most reassessment program failures can be traced back to poor or non-existent public relations. The public needs to be brought in



Warren J. Wheeler, IAO  
NYSA Executive Director



### Executive Director's Message, continued from page 4

early and often. The biggest misconception these days is that a revaluation is a way of raising revenue. This myth needs to be busted before any program is initiated. This can only be accomplished by a well-thought-out program to keep the taxpayers informed.

Lastly, this unprecedented real estate market continues to show signs of increasing values in a way never seen before the pandemic. Experts are divided: some say it will never return to normal, and others say the market is going to implode any day now. Well, for the last two years, assessors have witnessed double-digit appreciation throughout the residential market, in just about every section of the state. Revaluations were hard enough when assessors had to explain a modest 3-5% increase year over year, but the last two years have seen a 10-15% increase year over year, all while 30-year fixed rates continue to hover over 7.5% (Google).

There is no one-size-fits-all solution to the question of whether or not to implement an annual reval program. When it comes to a decision, each municipality has to weigh the pros and cons of its unique situation. What works well for Town A may or may not work well for Town B. There are far too many variables to consider. When it comes to annual reassessments, artist Bruce Nauman said it best, "If you really want to do it, you do it. There are no excuses."

## Did You Know...There is No Such Position as Tax Assessor?

There is no position identified as "Tax Assessor" in New York State. As identified by Real Property Tax Law, the position is either "appointed assessor" or "elected assessor."

If your municipality identifies your position as "Tax Assessor," please consider asking them to make the change to "Assessor" – on their website, in future meeting minutes, and wherever the term appears.

The incorrect title causes confusion with taxpayers and leads them to believe the person to complain to about their taxes is you!



Who's  
the  
Grinch?

Town of Clay Assessor and NYSAA First Vice President Rob Bick, who says: "I have been acting as an assessor for 25 years, so the role of 'The Grinch' is a natural progression."



# TAILORED

## APPRAISAL SERVICES

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# 100% Membership Contest

**Twenty-five and counting! Every year, more counties reach 100% membership! Will your county be counted among the winners this year?**

## **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 May 31, 2024 and by encouraging those who aren't members to join.

After May 31, 2024, the NYSAA office will determine which counties meet the 100% membership criteria outlined above. The May 31 deadline for membership is firm. Anyone joining NYSAA after May 31, 2024 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!

### **Counties Reaching 100%**

#### **Membership:**

**2020—6 counties**

**2021—12 counties**

**2022—23 counties**

**2023—25 counties**

**2024—??**

Congratulations to Molly MacElroy, IAO (left), who was sworn in to the Institute of Assessing Officers on January 11, 2024 at the Village of Green Island offices. IAO Board of Trustees Chair Rochelle Harris, IAO administered the oath.



# Board Service

## NYSAA WANTS YOU!

NYSAA Executive Board members play a crucial role in shaping your organization's future and making a positive impact on those in the assessment community. Experience or skills, though not required, would be helpful in the following areas: accounting, finance, marketing, information technology, public relations, strategic planning, event planning, and/or nonprofit board service.

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.

Any Regular Member who would like to be considered for Executive Board candidacy is urged to contact the NYSAA Nominating Committee Chair Teri Ross, IAO, by mail at 116 Salina St., Suite 8, Liverpool, NY 13088 by email at [terir@queensbury.net](mailto:terir@queensbury.net), or by phone at 518-761-8243 for an application. All applications must be received by the Nominating Committee with a postmark no later than March 1, 2024.

## NYSAA Election Timeline

March 1: All applications to serve on the Executive Board submitted to the Nominating Committee.

March 1: All letters of intent to serve as second vice president submitted to 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.

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

*The Institute of Assessing Officers (IAO) Board of Trustees plan the educational programs for the Cornell Seminar, the Fall Conference, and the one-day seminars.*

*The IAO 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, 2024.  
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)*



# IAO AWARDS

Message from the IAO Awards Committee Chair:

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 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.

Please submit your nominations via the online form at the bottom of the IAO Awards webpage: [IAO Awards \(nyassessor.org\)](http://nyassessor.org)

**Victoria Sirota, IAO**

Chair, Awards Committee

Committee Members: Leah Cronin, IAO; Anne Gallagher, IAO; Edye McCarthy, IAO; William Purtell, IAO

## **DAVID BRIGGS EXCEPTIONAL NEW IAO MEMBER AWARD**

This award will be presented in recognition of the Institute of Assessing Officers member, of less than three years, who has shown character, integrity, and skills that favorably reflect on the IAO, the professional status of the assessor, and the assessment profession through the support of education. To be awarded for the first time in 2024.

## **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.

## **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.

## **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.

# THE FUND

## **John H. Way – John M. Costello Memorial Educational Fund Cornell Seminar, Annual Conference, and IAO 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 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 Cornell Seminar and the Annual Conference.**

All **Regular Members** in good standing with the NYSAA, including assessors and staff, are eligible to enter the scholarship lottery. **Staff must be Regular Members to enter.**

The scholarships are awarded annually for the next year's training by lottery drawing at the NYSAA Annual Conference in October.

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 back 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 NYSAA 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 2022 would next be eligible for the 2025 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.

[Scholarship, continued from page 10](#)

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.

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: 08/03/2022

*Save the Dates—NYSAA  
Fall Conference  
September 23-26, 2024  
Woodcliff Hotel and Spa  
Fairport, NY  
In the beautiful Finger  
Lakes region*





***John H. Way—John M. Costello Memorial Educational Fund***  
**2025 Cornell Seminar, Annual Conference, and IAO Scholarship Lottery**

At the 2024 Annual Conference, The Fund will be giving away twelve (12) scholarships to the 2025 Cornell Seminar and four (4) scholarships to the 2025 Annual Conference. All **Regular Members**, including assessors and assessment staff, in good standing with the NYSAA, are eligible to enter the lottery for these scholarships. **Two (2) IAO Scholarships for the IAO Course 1 and IAO Exam will also be drawn for entrants with four years' experience. These bi-yearly scholarships are offered every two years.** All scholarship drawings will be held the evening of Wednesday, September 25, 2024 at the Woodcliff Hotel in Fairport, 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***  
**2025 Cornell Seminar, Annual Conference, and IAO Scholarship Lottery**

Name: (**PRINT LEGIBLY**) \_\_\_\_\_

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

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

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

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

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

Email Address: \_\_\_\_\_

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

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

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

\_\_\_\_\_ **IAO Scholarship: IAO Course 1 & IAO Exam (biyearly; requires 4 yrs. experience)**

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

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

# 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 below.

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, 2024 to: Dave Roach, IAO, Chair, Awards Committee. Full descriptions of the awards and a submission form (scroll to the bottom) are available on the NYSAA Awards webpage at [NYSAA Awards \(nyassessor.org\)](https://nyassessor.org).

## **FOR 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. 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. 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.

### **MEMBERSHIP AWARD**

This award is presented to the New York State Assessors Association member who has contributed the most in the promotion and recruitment of new members. For the purposes of the award, credit for new member recruitment is granted for the period immediately after an annual conference and extends 60 days prior to the next annual conference.

### **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.

Awards, continued from page 13

### **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.

## **FOR 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 ASSISTANCE AWARD**

This award is conferred on the organization, agency, or individual, either public or private, who has been most effective in rendering significant support to the cause of assessment administration in the areas of organization and practice.

### **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.



# 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: Joseph Adamo, Nassau County Department of Assessment; Robin Anderson, Town of Cheektowaga; Tricia Boller, Town of Clarence; Aren Caza, Essex County RPTS; Joshua Conant, Town of Fallsburg; Andrew Cullen, Town of Newcomb; Ginna Currie, City of Rye; Roseann Daw, Ulster County; Jessica Eggsware, Town of Tupper Lake; Lisa Marie French, Essex County RPTS; Tara Giali, Town of Perinton; Teresa Grady, Town of Starkey; Sandra Hagin, Town of Covert; Samantha Hooker, Town of Broadalbin; Carol Kenyon, Town of Catskill; Catherine Kozemko, Town of Barton; Christine Lupinski, Town of Wallkill; Larry Roach, Steuben County RPTS; Charlene Stephany, Town of Parma; Audrey Terwilliger, Green County RPTS; Gina Volpe, City of Jamestown; Michele Wait, Town of Poestenkill; Amanda Warner, Essex County RPTS; Jeanine Whitaker, Town of Irondequoit; Andrea Whitt, Tompkins County Department of Assessment

In Memoriam: Terrance A. Campbell, retired assessor for Town and Village of Orchard Park; Nicholas A. Longo, retired assessor Town of Clarkstown and NYSAA past president

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**New York State Assessors Association, Inc.**  
116 Salina St., Suite 8, Liverpool, NY 13088  
Phone: 315-706-3424 • Fax: 315-410-5660  
Email: [admin@nyassessor.org](mailto:admin@nyassessor.org)  
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### \*\*BULLETIN\*\*

Warren J. Wheeler, IAO, Executive Director  
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