



NEW YORK STATE
ASSESSORS ASSOCIATION

BULLETIN

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NYS Assessors Association 83rd Annual Meeting and Fall Conference on Assessment Administration

October 3-6, 2023

Did You Know?

The real
property tax
dates back as
early as 1654
to the
Dutch New
York Colony!

**SEE
INSIDE**

Saratoga Hilton
534 Broadway,
Saratoga, NY



EDUCATIONAL CALENDAR

Please visit www.nyassessor.org/one-day-seminars to register.

IAO One-Day Seminars:

Residential Quality Condition, Effective Age
August 18, 2023

Instructor: Anne Sapienza, FIAO

Advanced Data Collection

August 21, 2023

Instructors: Denise Trudell, IAO and Warren J. Wheeler, IAO

Approved for DOS credit

Valuation of C-Stores

August 23, 2023

Instructor: John Zukowski, IAO, MAI, SRA

Approved for DOS credit

The following classes are scheduled but not yet open for registration:

Valuation of Mobile Homes

September 1, 2023

Instructor: John Zukowski, IAO, MAI, SRA

Approved for DOS credit

Square Peg, Round Hole: Appraising Properties that Do Not Fit in the Model

September 8, 2023

Instructor: Edye McCarthy, IAO

New Guidelines for Appraisers

October 16, 2023

Instructors: John Zukowski, IAO, MAI, SRA and Bill

Purtell, IAO

Reconstruction of Income and Expense Statements

October 27, 2023

Instructors: Edye McCarthy, IAO and John Zukowski, IAO, MAI, SRA

Market Approach: A Case Study

November 3, 2023

Instructor: Bill Purtell, IAO

Fair Housing & Lending

November 10, 2023

Instructor: John Zukowski, IAO, MAI, SRA

Ethics and the Assessor

December 8, 2023

Instructor: Anne Sapienza, FIAO

2023 CALENDAR OF EVENTS**Annual Conference**

October 3-6, 2023

Saratoga Hilton, Saratoga Springs, NY

The Annual Conference is currently planned as a hybrid event.

See page 8 for details.



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- Annual assessment roll maintenance & updates
- Commercial Certiorari - valuation / conferencing / disposition



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President's Message

Here we are, it's August already, and we are thinking ahead to the NYSAA Fall Conference, which is taking place in Saratoga Springs and will be done a little differently this year. Registration is on Tuesday, October 3rd and then we will start sessions on Wednesday, October 4th with our annual meeting from 8:00-9:00 a.m. This will be followed by updates from NYS Dept of Taxation and Finance until noon. Have you registered yet? There are some fantastic classes being held, and we hope all can attend as this conference is an important part of our annual calendar.

The Cornell Seminar on Professional Development went very well. Thank you to the Trustee Board and the teachers for their hard work and efforts. Special shout out to Edye McCarthy, IAO and her husband, John, who made extraordinary efforts to get to class.

In STAR news, we have received our final roll correction and STAR Credit Eligible Reports. There is movement on the State's part to get the new Volunteer Firefighters/EMS exemption forms and development of a patch for RPSV4 users, that will allow for flexibility in special districts and percentage differences. The State has offered the following advice: *"If RPSV4 is not meeting your needs while processing tax rolls, or if a taxing jurisdiction or fire district in your municipality has adopted options RPSV4 cannot provide for, please contact your ORPTS customer service team."* However, if any member needs better assistance, NYSAA is here to help, please reach out if you have any issues.



Christine Hayes, SCA
NYSAA President

***When you reach the end of
your rope, tie a knot in it
and hang on.***

- Franklin D. Roosevelt

Notice of Proposed NYS Assessors Association Constitution and Bylaws Amendments

NYSAA's Constitution and Bylaws Committee proposed a series of amendments to the Executive Board, which were accepted. The amendments will be presented to voting members in attendance at the Annual Meeting on October 4, 2023, 8:00 a.m., at the Saratoga Hilton, 534 Broadway, Saratoga, NY.

Prior to the Annual Meeting, an email will be sent to voting members with a link to the amendments so members can review them prior to the vote on October 4.

Executive Director's Message

Well, here I am again writing about another successful Cornell Seminar on Professional Development. That's right, another seminar is in our rear-view mirror. I am pleased to report that because of the help and support of so many of you, I can deem it a successful event.

This was our first time since the pandemic to go back on the Cornell campus. We received a lot of positive feedback from our attendees. Here are just a few comments from those who attended the seminars presented by the Cornell professors. One person said, "Very interesting combo of topics! Fascinating to hear the perspective of professionals in the field rather than just assessors." Another attendee added, "More classes like these!! So informative, lively, interesting, and humorous!"

I heard from so many of you thanking us for putting something like this together. It should also be noted that the professors were just as excited to participate as those who attended, and they are looking forward to building on this for 2024. So, if you missed it, we are going to continue to explore this segment to offer more and unique perspectives on what impacts the value of agricultural land and markets.

This year also marked the first time in several years that we offered an IAAO class. This class had over 20 people. Everyone who took this class was very happy to see a course that would assist them in achieving either the SCAA or an IAAO designation. When I asked them before class started why they were there, so many of them indicated that they wanted a different challenge. We will be looking to offer more IAAO courses in the near future.

I would like to thank some of those individuals who really made sure the event was a success. First, a thank you to Dennis Ketcham, IAO for putting the schedule of classes together and aligning all the instructors. Second, to Anne Sapienza, FIAO for her work in putting together the Cornell professor segments. Third, to Brian Phelps, IAO, for his continued assistance in making sure that our hybrid offerings continue to move forward. Fourth, to Rochelle Harris, IAO, Trustees Chair and the entire Board of Trustees for their continued efforts to make sure that our educational offerings are top notch.

In just a few short weeks, we will make a return visit to the beautiful city of Saratoga. Registration for the fall conference is open. If you are thinking about going, you should register right away, as our room block with the Saratoga Hilton is filling up rather quickly. This year's program promises to be another great opportunity to learn and network with your fellow assessors. From the educational offerings to the social events, this conference will be talked about for a long time. Do not miss out. It has been 14 years since we have been in Saratoga, and you never know when we will have the chance to return. I hope to see you there.

If you are unable to attend, we still have many opportunities to get your continuing education credits by attending our myriad one-day seminars held via Zoom. Be sure to regularly check our website to register for those classes.

As the days start getting a little shorter each day, I hope you all have the chance to enjoy the best of what is left of your summer. I have looked, scoured the internet, and still, no one sums up summer better than John Mayer did when he said, "Cause a little bit of summer is what the whole year is about." It is these few weeks that help me get through the entire year. I hope it's the same for you all as well.



Warren J. Wheeler, IAO
NYSAA Executive Director

FROM THE IAO CHAIR



Rochelle Harris, IAO
Chair, IAO Board of Trustees

Greetings Fellow Assessors!

Can you believe it's already August!! Those of us on the general calendar are waiting with bated breath to start being served for SCARS and CERTS, and some of us are just getting the notifications from BOAR and are getting final rolls set. Who said assessors have down time?

We just finished our training in Ithaca. I was able to spend a little time observing almost every class and let me tell you, we certainly offered up some amazing classes! Kudos to Dennis Ketcham, IAO for putting together a great slate of classes! There truly was something for everyone, from the brand new assessors to the more experienced and everyone in between. From anyone I had a chance to speak with they were happy and very satisfied with their classes. If you've never been or are skeptical to go back, I truly urge you to try and take the time next year to give it a try. It is a wonderful experience all around. Not only top-notch education, but also meeting, learning, and sharing experiences with your peers is an incredible learning experience,. You don't realize how different it is across the state until you sit in a class with someone from the opposite end of the state, or have lunch with someone from a huge city or small rural community. Your learning opportunities are endless! Come see us next year!!!!

Speaking of coming to see us, the Annual Conference is right around the corner and does Victoria Sirota, IAO have a slate of education sessions ready for you! The setting this year is the beautiful Saratoga Hilton, and we haven't been back to Saratoga since 2009! We have a lot planned, so please watch your email for some exciting details. There will be an ORPTS question-and-answer session that you won't want to miss, and we will send out information on that shortly.

Since taking over the IAO Board of Trustees Chair position in April, it has certainly been a huge learning experience. I feel as if I am settling in and starting to gain momentum. It is an honor to be sitting here and working to make the best possible decisions for all of you to help you all with your educational needs and this journey we all chose as our profession. Keep up the good work everyone, keep your chins up even when that cranky taxpayer comes in yelling at you. It's a thankless job we have, and I am so inspired by talking with so many of you that we are all going to be ok, especially with the network of colleagues we have in this organization! Shine up those rose colored glasses, go pet a puppy, and remember we are all one team...Go team NYSAA!!!

See you in October!!!

Rochelle



Check out our Job Listings page on the NYSAA
website for the most
up-to-the-minute job opportunities:
nyassessor.org/job-listings-1

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: Victoria Blancato, Town of Greenburgh; Michael Greco, Town of Broadalbin; Christopher Jones, Fair Tax America; Diane Lee, Town of New Paltz; Michael Lehmann, City of Syracuse; Cherokee Mitchell, Town of Urbana; Steven Palinosky, Tioga County RPTS; David Peel, Oswego County RPTS; Kathy Calabrese Paugh, Town of Colesville; Dan Scoville, Town of Dickinson; Holly Snyder, City of Hornell; David Weeks, Towns of Greenwood, Troupsburg; Felix Wienclaw, Town of Brookhaven; Miriam Young, Town of Broadalbin; Joel Zelinsky, Town of Moriah

Please welcome returning member: Heather Robson, Town of Canandaigua; Leilani Sprague, Town of Moriah

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CORNELL SEMINAR WRAP-UP

The 2023 Cornell Seminar on Professional Development offered classes for those seeking any level of professional advancement: basic certification, continuing education, and advanced designations. Two hundred assessors and assessment staff attended, networked, and learned from each others' experiences in the field. At the end of the week, 13 assessors challenged the IAO exam in hope of achieving the state's highest professional designation.

Focus Area: Professional Advancement

Course 1: Appraisal Principles and Procedures

In Person: 6

Online: 18

Course 2: Application of the Three Approaches to Value

In Person: 19

Online: 19

IAAO 400: Assessment Administration

In Person: 22

IAO-1: Assessment Methodologies and Techniques

In Person: 9

Focus Area: Tapping into Cornell Research

Statewide Factors that Affect Your Local Assessments

In Person: 16

How Land Use is Affecting the Agricultural Industry

In Person: 19

Focus Area: Valuation/Continuing Education

Land and Site Valuation

In Person: 26

Online: 22

Unusual Property Valuation

In Person: 18

Online: 14

Focus Area: RPSv4

RPSv4: Beginners and Beyond

In Person: 20



Top photo: From left, Stephanie Holtz; Tom Donato, IAO; Andrea Nilon, FIAO; Dave Roach, IAO, and Anne Sapienza, FIAO head to a class on the Cornell campus. Middle photo: Rich Stup, Cornell Agricultural Workforce Development, taught a segment about rural housing and agricultural workforce challenges. Bottom photo: Dr. Wendong Zhang, Dyson School of Applied Economics and Management, spoke about farmland trends. Photos courtesy of Anne Sapienza, FIAO

FALL CONFERENCE

The 83rd Annual Meeting and Fall Conference on Assessment Administration will be held October 3-6 at the Saratoga Hilton, 534 Broadway, Saratoga, NY. This is the conference you won't want to miss!

Please visit the conference registration website for information about classes, instructors, CE credits, fees, and hotel reservations: [Summary - 2023 NYSAA Fall Conference \(cvent.com\)](https://cvent.com/event/summary/2023-nysaa-fall-conference)

As of August 10, 143 people had registered for the conference and more than half of the rooms in the reserved NYSAA hotel block had been reserved. If you are planning on attending, please register for the conference and make your hotel reservation as soon as possible. **To reserve a hotel room, be sure to use the link provide in the conference registration website on the Hotel page.** Reservations made by calling the hotel or making a reservation through the hotel's website are NOT guaranteed the NYSAA room block rate.

Meals: The hotel is not selling meal packages this year.. You can either purchase a meal package as part of the conference registration process, or individual meals and meal packages may be purchased in NYSAA's online store at [Pay Online \(nyassessor.org\)](https://nyassessor.org).

Below is a brief schedule of events at the conference. Classes indicated as hybrid are also being offered online.

Tuesday, October 3

6:00 - 7:00 p.m. - Welcome Reception
7:00 - 9:00 p.m. - Dinner
9:00 - 11:00 p.m. - Entertainment: Trivia Night
hosted by Salina Street Trivia Company

6:00 - 7:00 p.m. - President's Reception
7:00 - 9:00 p.m. - Annual Installation Dinner
9:00 - 12:00 p.m. - Entertainment, sponsored by GAR
Associates: The Refrigerators

Wednesday, October 4

8:00 a.m. - 12:30 a.m. - Annual Membership Meeting, Legislative Update, and NYS Department of Tax & Finance presentation
12:30 - 6:30 p.m. - Free time
1:00 - 6:00 p.m. - Golf tournament, please contact Bill Purtell, IAO for details at wpurtell@townofglenville.org.
6:00 - 7:00 - Cocktail hour
7:00 - 9:00 p.m. - Annual Awards Banquet
9:00 p.m. - Entertainment: DJ Andy Pratt

Friday, October 6

9:00 a.m. - 12:00 p.m. - Concurrent sessions
Public Relations: How to be Nice
Assessment Admin: The Basics and Beyond
Mini Modules
Forestry and the 480a—hybrid
12:00 - 1:00 p.m. - Lunch buffet and FUND raffle

Thursday, October 5

9:00 - a.m. - 12:00 p.m. - Concurrent sessions
Grievance, SCARs, and CERTs, Oh My!
Construction Terminology and Blueprint
Reading Workshop
Estimating Market Value on Leased
Properties
RPSv4 Valuation Preparation—hybrid
12:00 - 1:30 p.m. - IAO Annual Luncheon (All conference attendees are invited.)
1:30 - 4:30 p.m. - Concurrent sessions
Tax Law Update
Taxes Taxes Taxes
Excel Can!
Assessor Bootcamp: Ratios and Trends—
hybrid

Deadlines to remember:

The deadline to register for in-person attendance is September 1.

The hotel reservation deadline is September 5.

The deadline to register for online attendance is September 8.

MEMBER COMMENTARY

Money Matters

By Rob Bick

At the moment, many New York State municipalities and schools are considering raising or have recently raised the low income limits from the old \$37,399 maximum to the new maximum of \$58,399.

The new rate, set forth in Bill S3085A (2021), provides a generous increase in the potential income earned while still falling under the limits for the exemption.

Sounds like a reasonable plan, right? Inflation, at a percentage far greater than the Federal Reserve will admit, has done a wonderful job of lowering the standard of living for most Americans, especially those with lower incomes. (Very few believed “corporate greed” is transitory, as the Fed would have you believe and the problems created by the Central Banks policies of Quantitative Easing and Mortgage Backed Securities are just beginning to materialize.)

This legislative process was intended to not only provide a greater benefit to those in need, but to simplify the application process. The jury is still out on that. I currently have seven different maximums to deal with, some with medical, requiring up to four different calculations for one exemption. The word of the decade to describe this is: nonsense.

One thing is for sure, in many scenarios this may DOUBLE the volume of exemptions required to be administered by personnel in local assessors’ offices already bombarded by exemptions of all shapes and sizes. Will you get more resources? Doubt it! You have heard me say this in the past, and it still rings true like church bells on Sunday: Nobody cares until they get a tax bill. Sad but true.

So, let’s take a moment to examine one aspect of this that no one has looked at: percentage of maximum exemption per county median household income.

Per our crackerjack legislative guru, the unflappable Scott Shedler, IAO, this was a “Westchester County” bill. My thought on that is that sure, the exemption amounts were geared towards property values/incomes/property taxes in Westchester County.

So, let’s bounce around the state and dance with the numbers:

| COUNTY | MEDIAN HOUSEHOLD INCOME | MAX AS % OF HOUSEHOLD INC. |
|---------------------|-------------------------|----------------------------|
| Westchester | \$105,387 | 55.5% |
| Nassau | \$126,576 | 46% |
| Albany | \$73,810 | 79% |
| Onondaga | \$66,102 | 88.5% |
| Oswego County | \$61,983 | 94% |
| St. Lawrence County | \$54,351 | 1.075% |
| Broome County | \$53,982 | 1.08% |

I think you get the idea. What makes fiscal sense in one county makes no sense in another. Politicians often cater to large “voting blocks” at the expense of fiscal common sense. No news there.

For example, as a family of four making \$55,000 in Onondaga County you get a basic STAR. As an RP 467/459 recipient in a two-person (or one-person) household, you will receive the Enhanced STAR AND an additional 20% off both the school and property taxes. Obviously, there are multiple variations of this scenario. This is just one. In counties with very low median household incomes, the low income maximum exceeds the

MEMBER COMMENTARY

Member Commentary, continued from page 9

median household income. In others, like my county, it comes very close. Ouch! This does not look too “family friendly.” (Check your own county—ironically 55.5% of Onondaga County’s \$66,102 is \$36,356, just below the former state maximum of \$37,399. Things that make you go HMMMMM!)

Is approving the maximum the correct approach or not? Your own municipalities and schools will be the judge. My thought is that approving the maximum in a county with a lesser median household income pushes the tax burden further onto working families and it could be considered fiscally reckless to the majority of homeowners. It is possible that a more moderate approach could apply with the potential for future limit increases? A measured approach is an opportunity quantify the long term impact. Others may feel differently.

Some who read this will say I must not appreciate those with lower incomes. Not the case at all. In a perfect world part of this process should be about balance, fairness FOR ALL, and maintaining the fiscal stability of the municipality. These are issues we deal with in the trenches. The lawmakers are greatly removed from these very same trenches, though they would have us believe otherwise.

When you combine this potential scenario with the state mandated solar farm “corporate welfare” program, poorly negotiated and administered IDA deals permeating the countryside, increasing volumes of special exemptions for special circumstances, endlessly lower utility values determined by the state—even as profits rise, and a lack of political will to reform the property tax system at the state level, it appears from an insider

perspective that working families will be required to shoulder more and more of the property tax burden in the state as time goes on. The trend is too obvious to ignore.

No matter how you slice it, there is no lemonade from these lemons for the majority.

“I’m proud to be paying taxes in this country. I could be just as proud paying half the money.”

Arthur Godfrey

“In 1790, the nation which had fought a revolution against taxation without representation discovered that some of its citizens weren’t much happier about taxation with representation.”

Lyndon B. Johnson

Editor’s Note: Member Commentaries are the opinion of the writer and do not represent the NYS Assessors Association.



Retired Assessor Honored

Julie Irick, left, president of the Rensselaer County Assessor’s Association, and Deb McGrath, right, Rensselaer County Real Property tax director, presented a Certificate of Commendation for Town of Hoosick Assessor Tony Rice’s retirement. The gathering was held at the Moose Kaboose Tavern in Hoosick Falls, NY. Tony worked for the Town of Hoosick for 35 years, 21 of them as assessor.

Susan D. Baldwin, MAI, AI-GRS
PRESIDENT



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THE FUND

Cornell Seminar on Professional Development, 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 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 Members** in good standing of the NYSAA, including assessors and staff, are eligible to enter the scholarship lottery. **Staff must be Regular Members to enter.**

Except for the IAO Scholarship, which is a biyearly scholarship 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: Twelve (12) primary scholarship winners and six (6) alternates.

Annual Conference: Four (4) primary scholarship winners and two (2) alternates.

Biyearly lottery:

IAO Scholarship: IAO Course 1 and IAO Exam (both taken at Cornell Seminar) (NOTE: This a biyearly scholarship 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 2023 would next be eligible in 2026).

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.)

[Scholarships, continued from page 11](#)**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 NY-SAA 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: 05/23/2023



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John H. Way—John M. Costello Memorial Educational Fund
2024 Cornell Seminar and Annual Conference Scholarship Lottery

At the 2023 Annual Conference, The Fund will be giving away twelve (12) scholarships to the **2024 Cornell Seminar on Professional Development (“Cornell Seminar”)** and four (4) scholarships to the **2024 Annual Conference**. All Regular Members, including assessors and assessment staff, in good standing with the NY-SAA, are eligible to enter the scholarship lottery. **Please note that staff must be Regular Members to enter the lottery.** The lottery will be held the evening of Wednesday, October 4, 2023 at the Saratoga Hilton in Saratoga Springs, NY.

To enter, complete the entry form printed below and return it to:
NYSAA, 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
2024 Cornell Seminar and Annual Conference Scholarship Lottery

Name of Regular Member/Entrant: _____

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

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

Regular Member's Signature: _____

2022-2023 NEW YORK STATE ASSESSORS ASSOCIATION EXECUTIVE BOARD

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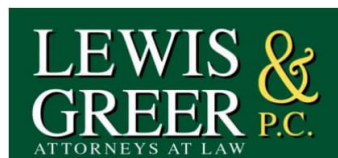
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