



NEW YORK STATE
ASSESSORS ASSOCIATION
BULLETIN

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JULY-AUGUST 2021

No. 4

81st Annual Meeting and Fall Conference on Assessment Administration



Sheraton Niagara Falls, Niagara Falls, NY

October 3-6, 2021

See page 6 for details.

EDUCATIONAL CALENDAR

Please visit www.nyassessor.org to register.

IAO One-Day Seminars:

Valuation of Partial & New Construction
Instructor: John Zukowski, IAO, MAI, SRA
August 25, 2021

Valuation of Large Stores/Supermarkets
Instructor: John Zukowski, IAO, MAI, SRA
September 1, 2021

Upcoming One-Day Seminars
(registration opens at a later date):

Agricultural Exemptions
Instructor: Jim Kirsch
September 22, 2021
This is a three-hour course.

Valuation of Self Storage Facilities
Instructor: John Zukowski, IAO, MAI, SRA
September 29, 2021

Valuation of Apartments/Condominiums/Cooperatives
Instructors: Edye McCarthy, IAO and Roger Miller, IAO,
MAI
October 20, 2021

Valuation of Wineries & Micro Breweries
Instructor: John Zukowski, IAO, MAI, SRA
October 27, 2021

Critiquing Appraisals for Assessment Challenges
Instructor: William Purtell, IAO
November 3, 2021

Creating a VFF with Excel
Instructor: Pat Duffy, IAO
November 10, 2021

Valuation of Manufactured Home Parks
Instructor: John Zukowski, IAO, MAI, SRA
November 17, 2021

Valuation of RV/Auto Dealerships
Instructor: John Zukowski, IAO, MAI, SRA
December 1, 2021

2021 CALENDAR OF EVENTS

NYSAA Executive Board

Saturday, October 2, 1:00 p.m.

Sheraton Niagara Falls

IAO Board of Trustees

Sunday, October 3, 8:00 a.m.

Sheraton Niagara Falls

Annual Conference

October 3-6, 2021

Sheraton Niagara Falls, Niagara Falls, NY

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

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President's Report

This is my last Bulletin message as president of NYSAA and I hope that I am the last of the Pandemic Presidents. I am very happy to report that the Cornell Seminar on Appraising was an enormous success, proving during these uncertain times we could hold an in-person event. We also proved that hybrid learning could be done so that both in-person and online groups could benefit from the excellent education that only NYSAA can provide. Huge congratulations to Warren and Tracy for an excellent job in pulling it off with so many uncertainties to deal with. It was another major step in NYSAA adopting technology to advance our education programs into the current standards.



Lloyd Tasch, IAO, NYSAA President

Legislative issues have been front and center as well, the James Maloney “Dark Store” legislation passed both the Assembly and the Senate and is waiting for the governor to sign it. Congratulations to Scott and Maggie and NYSAA for their inspired efforts to achieve this.

The New York State Department of Tax and Finance announced its model for solar and wind farm valuation. Representatives from NYSAA took part in the development of the statewide model to ensure that local municipalities don’t lose revenue to a model that favored the solar industry.

Legislation passed in the 2021-2022 New York State budget requires solar and wind farms to be valued according to the discounted cash flow methodology. With NYSAA input, the model is now much more streamlined and user-friendly, compared to the model proposed by the solar industry. Assessors now have a model that can be applied consistently across New York State.

The preliminary appraisal model and discount rates are now available on the Department of Taxation and Finance's website. See [Appraisal methodology for solar and wind energy projects](#). The deadline to provide comments to the Department of Taxation and Finance is October 1, 2021. You can provide comments by either by email or mail:

- ⇒ Email: renewables.model.comments@tax.ny.gov
- ⇒ Mail: NYS Department of Taxation and Finance – ORPTS, Attn: Michael St. Germain, W.A. Harriman Campus, Albany, NY 12227-0801

NYSAA will be conducting classes to address the new methodology as soon as possible.

I am ecstatic to report that the NYSAA Annual Meeting and Conference, which is scheduled to take place on October 3-6, will return with a hybrid format with both in person and online options. The conference this year will be held in Niagara Falls at the Sheraton Niagara Falls and will follow any local social gathering guidelines at the time due to the ongoing pandemic.

Some of the exciting classes being presented this year are Advocacy Boot Camp – From Beginning to End, Overview of Exemption Administration, Special Districts, V4 Valuation in a Nutshell, Fundamentals of Tax Mapping in New York State, Covid Market Related Case Studies, Reading Blue Prints, Pictometry, and 2021 Case Law Update: New Cases and Appellate Findings.

This year’s Annual Meeting and Conference is important as it will be a return back to normal and on behalf of the NYSAA Executive Board, we all look forward to seeing you in Niagara Falls.

As always please feel free to contact me with any questions or concerns.

Executive Director's Report



Warren J. Wheeler, IAO, NYSAA Executive Director

Cornell is barely a distant memory, and our focus has shifted to the planning of our annual meeting and fall conference. This year, NYSAA will return to the western portion of NYS, for the first time since 2011.

The host hotel is the Sheraton Niagara Falls, centrally located with just an 8-minute walk to the falls and a shorter walk to a satellite location of the self-proclaimed birthplace of the buffalo wing, The Anchor Bar.

Once again, we are altering our educational offerings as we navigate the ever-changing pandemic conditions. This year's conference will be a hybrid format, where we offer classes both for in-person attendees as well as online (virtual) attendees. American author John C. Maxwell once said, "The pessimist complains about the wind. The optimist expects it to change. The leader adjusts the sails." The leadership team here has been constantly adjusting our sails

for the last two years, and this is no different. Nothing about our future is certain, except for the simple fact that change is inevitable.

While we are hopeful to have in-person attendees in Niagara Falls, we are also preparing for an exclusively online conference if needed. We will continue to monitor the situation locally as well as statewide and make any necessary adjustments. Please continue to monitor our website and your inbox for future developments.

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CORNELL SEMINAR ON APPRAISING WRAP-UP

The 2021 Cornell Seminar on Appraising was held July 11-16 at the Hotel Ithaca in Ithaca, NY. Current COVID-19 pandemic restrictions meant we could not hold any classes on the Cornell University campus this year; however, we welcomed 90 students in person for classes at the hotel, and 71 students took classes online, for a total of 161 individual attendees in our first-ever hybrid seminar!

Cornell Seminar on Appraising Attendance:

5-day classes:

- Course 1: Appraisal Principles and Procedures—11 in person and 25 online
- IAO-1—14 in person

2-day classes, Monday-Tuesday

- Valuation of Solar Farms—21 in person
- Valuation of Self Storage Units—15 in person and 19 online
- Residential and Agricultural Exemptions—17 in person and 15 online

2-day classes, Wednesday-Thursday

- Valuation of Wineries, Breweries, and Distilleries—19 in person and 14 online
- Measurement Matters: How Inconsistent Building Areas Can Undermine Valuation Credibility—8 in person
- Real Property Tax Law for Assessors—18 in person and 16 online

We hope to be back on the Cornell campus in 2022 with a full slate of course offerings!

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ANNUAL MEETING & SEMINAR ON ASSESSMENT ADMINISTRATION

The Fall Annual Meeting and Seminar on Assessment Administration will be held at the Sheraton Niagara Falls in Niagara Falls, October 3-6, 2021. Registration will open soon!

When registration opens, remember: There are **two forms** to fill out and submit. The **Conference Registration Form is filled out and submitted online**, and payment can be made with a credit card online or by check or voucher. The **Hotel Registration Form** goes to the Sheraton Niagara Falls. All hotel questions should be directed to the hotel at 716-285-3361.

Here are the classes currently scheduled:

- **Advocacy Bootcamp**
- **Overview of Exemption Administration**
- **V4 Valuation in a Nutshell**
- **Special Districts**
- **COVID Market-Related Case Studies**
- **Residential Data Collection Rewrite**
- **Reading Blueprints**
- **Pictometry**
- **2021 Case Law Update**
- **Everything You Didn't Know You Needed to Know about the AAR**



The Conference Committee is planning some fun activities for Monday afternoon! For those who haven't been to a fall conference, Monday afternoon is "free time" - attendees can spend that time however they please. If you would be interested in joining a Maid of the Mist tour or taking part in a tour of area wineries, please contact Conference Committee Chair Rochelle Harris, IAO at mccassessor@hotmail.com. Or, maybe you have another suggestion for a fun Monday afternoon activity! Activities will be offered based on preliminary interest from you!



MEMBER PROFILE

Steve Harris Assessor

By Joanne Majewski, IAO, NYSAA Public Relations Committee Chair

More than a lifelong career, assessment valuation is a family affair!

Stephen Harris was raised in the arena of mass appraisal, when his father worked for the New York State Office of Equalization & Assessment (which later became ORPTS, then dropped the “T” to ORPS, then added the “T” to become what we now know as ORPTS, Office of Real Property Tax Services.) The elder Harris worked in the Property Valuation Bureau and later was regional manager of Local Assessment Services, both divisions of NYS Equalization & Assessment.



Steve Harris

Steve began his career in the early 1980s with Finnegan Associates, first as a data collector in Stony Point, moving into a valuation project and field review in Dutchess County, and later regional manager in Herkimer County. His main project was data collection, as many assessors did not have inventory data and the state was enforcing the legal requirement to retain inventory. This led to reassessments in some towns. As regional director he was responsible for similar data collection and valuation projects in other counties.

During his tenure with Finnegan, Steve became assessor in the Town of New Paltz, and after leaving Finnegan in 1992 he was hired as assessor for the town of Cazenovia, where he recollected inventory data and performed a revaluation of assessments.

While working in Cazenovia, he took assessor positions in additional municipalities: City of Norwich, Town of McDonough, and Town of DeRuyter.

Today, Steve is Chenango County Director of Real Property Tax Services with 21 towns, one city, and approximately 35,000 parcels. He also remains assessor for the Town of DeRuyter in Madison County with 1,250 parcels. Since becoming county director, Steve has been instrumental in assessors maintaining their own RPS files in Chenango County. Several towns have done reassessments where none had been done in many years. He assisted in hiring qualified assessors into positions in the county and has made changes within his office to be more “assessor oriented.”

Steve has been president of the County Directors Association and is currently a board chairman. He has been president of Chenango County and Madison County Assessors’ Associations.

His career is vast. When asked what role he prefers, Steve said “I like them all. But it depends on the time of year. At times I wish I was just the assessor, other times I wish I was just the county director. As for reval work, you do the project and leave everything behind to the assessor, which can be good or bad.”

Aside from the name changes (E&A, ORPTS, ORPS, ORPTS), Steve has seen many changes in the working relationship with the state. There is less assistance available to assessors than was offered in the past as a result of fewer personnel, lack of appraisal training, and credentials. He recalls a time when assessors could call Albany and ask their attorney a legal question.

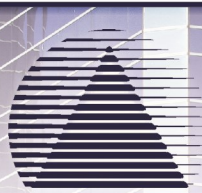
“Things are a lot different than they used to be – hey, we’ll see how ACES goes! I’m hoping it won’t just be a tool for the state and not the assessors,” Steve said. He cites that taxes are different too, (mostly higher), and taxpayers are different (feeling greater tax burden).

MEMBER MILESTONES

Member Milestones will publish important events pertaining to current and past NYSAA and IAO members. 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: Steven Buckvar, Nassau County; Andrew D'Amato, Nassau County; Tera Darts, Towns of Busti, Carroll, Ellicott, Harmony, Kiantone; Stephanie Deso, Town of Guilderland; Laura Falcon, Nassau County; Gary Goldsmith, Nassau County; Michael Grifa, City of Lackawanna; Sherly Gschweng, Nassau County; Lena Kanitz, Town of Norfolk; Michael Kelly, Nassau County; Patricia Kutil, Nassau County; Teresa LaParr, Town of Diana; Roseanne Lemery, Town of Fort Edward; Carly Maziejka, Nassau County; Andrea Mouradian, Nassau County; Richard Nicolosi II, Town/Village of Scarsdale; Nichola Perry, Nassau County; Howard Slade, Nassau County; Christine Spagna, Town of Greenburgh; Diane Streichler, Nassau County; Ning Wang, Nassau County

In Memoriam: Grant Foster, former assessor for the Town of Jasper; John McGrory, IAO, former assessor for the Town of New Castle and NYSAA instructor



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SCHOLARSHIP LOTTERY

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

2022 Cornell Seminar and Annual Meeting Conference Scholarship Lottery

At the NYSAA 2021 Annual Meeting Conference, the Fund will be giving away six (6) scholarships to the 2022 Cornell Seminar and two (2) scholarships to the NYSAA 2022 Annual Conference. All members and their staff in good standing with the NYSAA are eligible to enter the scholarship lottery. The lottery will be held the evening of Tuesday, October 5, 2021 at the Sheraton Niagara Falls in Niagara Falls, NY.

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

Robert A. Criddle, IAO, Chair

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269 Ogden Center Rd.

Spencerport, NY 14559

or drop it in the Scholarship Box at the annual meeting.

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

2022 Cornell Seminar and Annual Meeting Conference Scholarship Lottery

Name: _____

Position: _____

Municipality: _____

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

_____ Cornell

_____ Annual Meeting

Assessor's Name if Staff: _____

Mailing Address/PO Box: _____

City: _____ Zip: _____

Telephone Number: _____

Is the assessor a member in good standing of the NYSAA? Yes No

Assessor's Signature: _____

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

BULLETIN

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

JOURNAL

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

Harris, continued from page 7

Steve is married to Rochelle “Shelly,” and they have three children: Cody, Dylan, and Karli; two grandchildren: Kel-lum Joseph and Ramona Rochelle; and two cats: Josie and Ziggy. They live in Sherburne, NY. Steve said his situation is a unique thing, with much of his family involved in assessments and valuation. His father was a regional manager of Local Assessment Services, his sister was an assessor in the Town of Gardiner, his wife Shelly is the assessor in the Towns of Sherburne and Hamilton, and his son Dylan is a municipal law and tax law attorney. Steve said, “It makes for interesting family get-togethers!”

When he is not working or doing home improvements, Steve loves to ride his Harley. He and Shelly enjoy taking motorcycle trips together and, although it rained most of the ride, they enjoyed their trip to Nashville, Tennessee. Shelly said that Steve is very shy, has a snarky sense of humor, and “he is totally a puddle of mush when Ramona walks in the room!”

Steve’s advice for new assessors: “Through the years I have found there are two types of people. There are those who listen and those who are always right! You need to be a people person, let them vent, agree to disagree... and a little bit of explanation always helps.”

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