



NEW YORK STATE
ASSESSORS ASSOCIATION

BULLETIN

VOL. LXXXII

JULY-AUGUST 2022

No. 4

Fall Conference

September 18—21, 2022

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

**Registration
information on
page 7.**



**Boat Tour for all
Conference
Attendees!**

**Monday,
September 19,
2022**

3:00—5:00 p.m.

EDUCATIONAL CALENDAR

Please visit www.nyassessor.org to register.

All classes are delivered online via Zoom.

IAO One-Day Seminars:

Valuation of Commercial Properties

August 26, 2022

Instructor: Todd Wiley, IAO

V4 Valuation

August 31, 2022

Instructor: Teri Ross, IAO

Valuation of Assisted Living Facilities

September 2, 2022

Instructor: John Zukowski, IAO, MAI, SRA
DOS credit approved.

CAMA Modeling/Trending

October 14, 2022

Instructor: Jeff Bartholomew

Partial Property Tax Exemptions

October 24, 2022

Instructors: Anne Sapienza, IAO and Denise Trudell, IAO

Revaluation and the Obstacles to Equity

November 19, 2022

Instructor: Anne Sapienza, IAO

Reading and Understanding Deeds

November 30, 2022

Instructor: Todd Wiley, IAO

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

Cost Approach—Case Studies

October 3, 2022

Instructor: Teri Ross, IAO

AAR/COE Apportionments

October 21, 2022

Instructor: James Kirsch

What is Income? (Senior & STAR Exemptions)

3 hours, October 31, 2022

Instructor: Anne Sapienza, IAO

Valuation of RV/Auto Dealerships

November 7, 2022

Instructor: John Zukowski, IAO, MAI, SRA

Ratio Studies and the Assessor

December 5, 2022

Instructor: Tom Frey, FIAO

Ethics and the Assessor

December 9, 2022

Instructor: Anne Sapienza, IAO

Public Relations & Customer Service

3 hours, December 12, 2022

Instructor: Edye McCarthy, IAO

Table of Contents

President's Message.....	3
Executive Director's Message.....	4
Cornell Seminar on Appraising.....	5
Member Profile.....	6
Fall Conference.....	7
100% Membership Contest.....	8
Scholarship Rules.....	9
Scholarship Form.....	11
Member Milestones.....	13
NYSAA Constitution and Bylaws—Proposed Amendments.....	14

President's Message

This year has been a whirlwind. We as a team have accomplished many great things. The passion on the Executive Board to provide our membership with the representation and education they deserve has been outstanding.

In the last few months, we have met with many agencies such as the Farm Bureau and the NYS Department of Environmental Conservation to better understand our responsibilities and concerns as they relate to the agricultural exemption and the forestry exemption. I have put together a committee to focus on presenting different topics to help assist assessors. I hope you take advantage of these opportunities as they become available. Remember, knowledge is power!

We are waiting for the Governor to hopefully sign the condo bill and for the court to make a decision on the solar “stay” case. We will keep you informed as updates develop on both issues. I hope to see everyone in Lake George at the Fall Conference in September! GO TEAM NYSAA!



Jeneen M. Hill, SCA, NYSAA President

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Executive Director's Message

It is hard for me to believe that we are already four weeks past the Cornell Seminar, and only four weeks until our annual conference. Is it just me, or is summer really passing us by quickly? Nonetheless, we continue moving on.

We had another successful year at Cornell with over 200 people joining us either in person or online. Despite the ongoing pandemic preventing us from utilizing the Cornell Campus, this year our computer labs took place at the Tompkins County Community College Extension Center, which was just a short walk from our host hotel.

For our fall conference, we are making our return to the Fort William Henry Hotel and Conference Center in Lake George. Once again, our group will be fortunate to enjoy another relaxing Monday afternoon boat ride on Lake George, this year on board the Minne-Ha-Ha steamboat. As of the writing of this article, we have 165 people signed up for the in-person event. It looks to be a wonderful time in a beautiful part of our state. If you are thinking about attending, do not delay any longer, the in-person conference registration deadline of September 1 is right around the corner.

If you are not able to attend the fall conference, and find that you still need to satisfy your requirements for continuing education, might I suggest you consider attending one of our many remaining one-day seminars that we hold via Zoom? We still have several more available, such as "What is Income?" or maybe "Customer Service and Public Relations" to name a few.

No matter, I hope that you enjoy the last few weeks of your summer. For me, John Mayer summed it up rather eloquently, when he said "'cause a little bit of summer is what the whole year is about."



Warren J. Wheeler, IAO

NYSAA Executive Director

Legislative Update

In case you missed it, Gov. Kathy Hochul recently signed into law two bills that affect property tax exemptions for seniors and first-time homebuyers. Bill S.3085A/A.3956A now allows municipalities to increase the maximum income eligible for New York's real property tax exemption to \$50,000 for people aged 65 and over and people with disabilities. Bill S.8890/A.9135 extends the option for local municipalities to provide a property tax exemption for first-time homebuyers purchasing newly constructed homes through 2028. The option had been set to expire at the end of this year.

Bill A3491B/S5946B, also known as the condo bill, would allow municipalities to value newly constructed and converted cooperative and condominium units as they would other real property to alleviate any negative tax impacts placed on the locality by the current statute. This bill passed both chambers in the recent legislative session and is awaiting delivery to the governor before December 31, 2022.

There have been a number of inquiries about the temporary restraining order against implementation of the state's final wind and solar appraisal model, which a New York State Supreme Court Justice issued back in April. The restraining order for the solar model is still in place. We are monitoring the progress of the lawsuit and will notify the membership of any developments.

We hope to have more information on the condo bill and the solar restraining order at the Fall Conference, September 18-21, 2022, at the Ft. William Henry Hotel in Lake George. If you are planning on attending and haven't registered, please do so today at nyassessor.org.

CORNELL SEMINAR ON APPRAISING

Thank you to everyone who attended the 2022 Cornell Seminar on Appraising! Overall, 139 people attended in person and 64 people attended online. The following is a breakdown of the final attendance numbers by class:

Basic Exemptions

In Person: 16

Online: 18

Advanced Exemptions

In Person: 18

Online: 23

Valuation of Utilities

In Person: 28

Online: 9

The Changing Face of Retail

In Person: 21

Online: 12

RPS and Data Analysis: 17

The RSV4 System—Custom Reports and Letters: 17

Introduction to RPS and RPS Valuation: 16

Course 1: Appraisal Principles and Procedures: 9

Course 2: Application of the Three Approaches to Value

In Person: 13

Online: 19

Introduction to Farm Appraisal: 29



Introduction to Farm Appraisal attendees visited several local farms as part of the class curriculum. They made some new friends along the way!

Save the Date!

Fall Conference

October 2-5, 2023 (Not a Typo!)

Saratoga Hilton

534 Broadway

Saratoga Springs, NY 12866

The 2023 conference will run

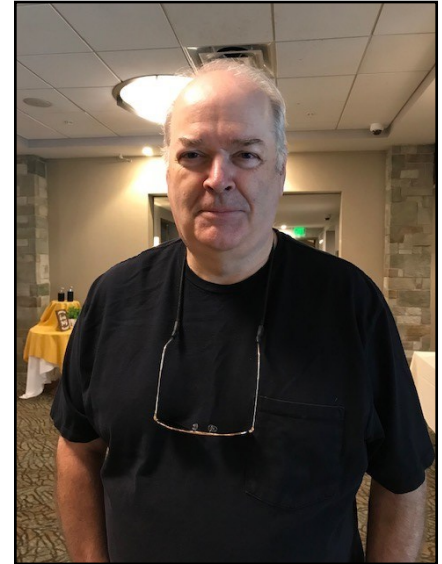
Monday—Thursday.

When was the first Cornell Seminar held? If you guessed 1961, you are correct! Sixty-six students attended a weeklong series of classes taught by professors and fellow assessors. Coincidentally, those original 66 students were there the same week as this year's seminar.

MEMBER PROFILE

Pat Duffy, IAO Town of Manlius

Submitted by Rob Bick, Chair, NYSAA Public Relations Committee



Pat Duffy, IAO

1. Name and professional designation: Patrick J. Duffy, IAO
2. Municipalities served currently and years of service:
Town of Manlius, Onondaga County. Suburban. Parcel count: 14,300+
Manlius has maintained an equalization rate of 100% since 1997 (26 straight years). Started in Manlius 18 years ago in 2005.
3. Previous work experience – both as an assessor or other fields:
Worked in the re-val business between 2000 and 2005 (Assessment Services Company, Finnegan Associates/CLT, Sabre Systems). Prior to that I served in the US Army. Became the Assessor in the Town of Cicero in 2005.
4. Educational background: Associate Degree, Kemper Military College; Bachelor's Degree, Siena College
5. Why or how you got into the profession:
I had a friend whose company just landed a data collection project - he asked if I was interested trying something different. So, I started data collecting residential and vacant parcels first, followed by farms and then commercials.
6. Issues you face in your position—can be specific to your community or the profession in general:
 1. Staying up-to-date with changes in the economic fabric that we are required to assess (i.e., solar farms, wind mills, etc.)
 2. Finding, testing and incorporating newer technologies in order to work “smarter, not harder.”
 3. Advancing staff development – it helps them do their job, helps them to help me do my job, but most importantly, it helps them to help the public.
7. Tell us about any projects and/or accomplishments of yours as an assessor or in your private life. This is the opportunity to brag about yourself:
Best professional accomplishment? Earning the IAO designation!
8. In your positions in an assessor's office, what task(s) do you enjoy the most?
 1. I enjoy watching the assessment staff develop on a day-to-day basis.
 2. I enjoy educating the public on how the assessment process works.
 3. I enjoy crunching numbers, putting them on the roll and then watching the sales come in to, hopefully, validate the assessments.
9. If you could change one item relative to assessment administration, what would it be?
Simplify the senior's exemption!
10. Personal Information—family/hobbies/interests/items you do out of work:
I enjoy all forms of photography, but I especially enjoy shooting for nonprofit organizations, particularly Paige's Butterfly Run (Fighting Pediatric Cancer, Funding Hope), and John Walsh's Ride for Missing and Exploited Children.

FALL CONFERENCE

NYSAA's Annual Meeting and Fall Conference on Assessment Administration will be held September 18—22, 2022 at the Ft. William Henry Hotel and Conference Center in Lake George, NY. As of this writing, there are 168 people registered to attend in person and 17 registered to attend online. The hotel's 193 rooms are filling quickly—if you are planning on attending the Fall Conference, please make your hotel reservation soon.

Here's almost everything you need to know about attending in person:

How to register for the Fall Conference: Go to nyassessor.org and click on the Find Out More! button on the home page. This takes you to the Fall Conference registration website, which includes class descriptions, a daily schedule, hotel information, and more. Make sure to look at all of the pages—many of your questions will be answered there. In-person attendance registration deadline is September 1; online attendance registration deadline is September 9.

How to make hotel reservations: See above for accessing the conference registration website. Go to the Hotel page and carefully read the information. Do not call the hotel to make a reservation. They will tell you the hotel is full. You can only make a reservation in the NYSAA room block and at the special NYSAA room fee by using the Hotel Reservation Form. The deadline to reserve a room at the NYSAA rate is August 25.

The hotel room prices on the Hotel Registration Form are per person and include all meals. The hotel is selling room/meal packages only. If you are bringing a spouse, partner, guest, etc. who may wish to attend only a few meals, make your reservation under "Single." Then, purchase individual meals at nyassessor.org/pay-online before September 2, 2022.

At the conference, you WILL NOT be able to purchase meals.

Boat Tour: Everyone who registered for the conference automatically will receive a ticket for the boat tour on Monday, September 19, 3:00—5:00 p.m. The dock is a short walk from the hotel. Extra boat tour tickets for family, guests, etc. are available on NYSAA's website at nyassessor.org/pay-online.




The Ft. William Henry Hotel is shown at the far right. The Ft. William Henry Museum is in the center. At left is the dock where the boat tour leaves.

100 % Membership Contest

Congratulations to the counties that reached 100% membership this year! A record 23 county associations reached that goal and will receive \$100.00!

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Fulton
Genesee
Hamilton
Livingston
Madison
Monroe
Montgomery
Niagara
Ontario
Orange*


*Putnam
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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.

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.

IAO Scholarship: IAO Course 1 and IAO Exam (both taken at Cornell Seminar): 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 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 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.)

Fund Continued from page 9

Cornell Seminar Meals:

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

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

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

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

Tolls and parking expenses.

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

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

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

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

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

LAST REVISED: 08/03/2022

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

At the 2022 Annual Conference, The Fund will be giving away twelve (12) scholarships to the 2023 Cornell Seminar and four (4) scholarships to the 2023 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. **New this year, two (2) IAO Scholarships for the IAO Course 1 and IAO Exam will also be drawn for entrants with 4 years' experience. They will be offered every two years.** All scholarship drawings 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

Town of Clarendon Assessor's Office, 16385 Church St., PO Box 145, Clarendon, NY 14429

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

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

Name: _____

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: _____

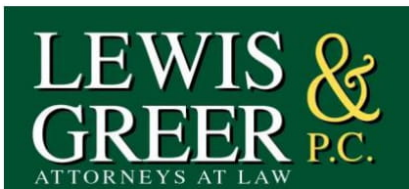
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MEMBER MILESTONES

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: Kelly Anderson, Director, Schuyler County Real Property Tax Service; Pat Bartolomeo, Assessor, Schuyler County Real Property Tax Service; Kerry Bello, Secretary to the Assessor, City of Yonkers; Kathrine Bi-alko, Real Property Appraiser, Town/Village of Scarsdale; Michael Bonanza, Assessor, Town of Wheatland; William Brembs, City of Yonkers; Charlene Healy Busch, Assessor-Clerk, Town of Johnstown; Joseph Calandrella, Assessor, Town/Village of Harrison; Barbara Dodge, Assistant Assessor, Town of Chili; Cathy Farese, Assessing Clerk I, Town of Ramapo; Julie Gross, Real Property Assistant, Town of Cortlandville; Dawn Lafasciano, Assessing Clerk I, Town of Clarkstown; William Morgan III, Assessor, Town of Schodack; Marlene Norfolk, Assessor, Town of Wilna; Jamie O'Shea, Assessor Clerk, Town of Lewiston; Angela Pas-siatore, Assessment Clerk Supervisor, City of Yonkers; Amber Roberts, Assessor, Town of Wolcott; Michelle Rowlinson, Real Property Appraisal Aide, Town of Canandaigua; Paula Ruthven, Assessor's Aide, Town of Farmington; Jessica Ryan, Appraiser Trainee, Schuyler County Real Property Tax Service; Jason Shell, Commissioner, City of Buffalo; Deborah Skulski-Wakelam, Assessor, City of Lackawanna; Cinthia Smith, Research Analyst, City of Yonkers; Morgan Surine, Real Property Staff Resource Assistant, Seneca County Real Property Tax Department; Matthew Szeiga, Assessor, Towns of Bombay, Malone; Michael Zazzara, Assessor, City of Rochester

Welcome returning members: Paul Arndt, Assessor, Towns of Canandaigua, Farmington; Sandra Foley, Assessor, Town of Hartford; Amy Hewitt, Assessor, Town of Bellmont

In Memoriam: Thomas Waitkins, IAO, Assessor, Town of Cortlandt and Villages of Croton and Buchanan

2021-2022 NEW YORK STATE ASSESSORS ASSOCIATION EXECUTIVE BOARD

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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

Proposed NYSAA Constitution and Bylaws Amendments

Below are the NYSAA Constitution and Bylaws amendment recommendations as approved by the Executive Board on July 16, 2022. They will be voted on at the next meeting of the members at the Annual Meeting on Monday, September 19, 2022, 8:00 a.m., at the Ft. William Henry Hotel and Conference Center in Lake George, NY. Proposed deletions are struck out and proposed additions are in red.

Article I – NAME AND ~~OBJECTIVES~~ **MISSION**.

Article II – MEMBERSHIP

(B) Associate Members - Any individual other than a Regular member with an interest in supporting the ~~avowed purpose~~ **mission** and successful operation of the Association.

(E) Affiliate Members – Any individual other than a Regular member with an interest in supporting the ~~avowed purpose~~ **mission** and successful operation of the Association.

Section 2.

Add the following language ...to give strict adherence to the Code of Ethics **and Standards of Practice** of the Association;

Section 3. Suspension or Termination

B. Any member delinquent in the payment of dues for a period of ~~six~~ **five** months shall be suspended from membership.

Article IV – EXECUTIVE BOARD – Section 1. Governing Body

The governing body of the Association shall be the Executive Board which shall have the power to pass any resolution it may deem necessary to accomplish the ~~purposes~~ **mission** of the Association...