



NEW YORK STATE ASSESSORS ASSOCIATION BULLETIN

VOL. LXXXI

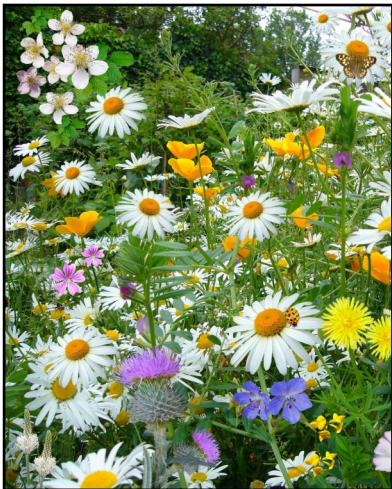
MARCH-APRIL 2021

No. 2

Table of Contents

Executive Director's Report.....	3
Member Profile.....	4
Awards and Recognition.....	7
100% County Membership Rules.....	10
Member Milestones.....	11
Board Nomination Deadlines.....	12

*Happy
Spring!*



Message from the President: Legislative Wins!



Lloyd Tasch, IAO, NYSAA President

At the time of writing this article today (April 7, 2021) the New York State budget has just been passed. I want to thank the hard work by our Legislative Committee, led by Maggie Alix and Scott Shedler, who are worked very hard on the real property issues within the budget that we care most about. Of the three property tax-related provisions that I highlighted in the last Bulletin, Team NYSAA had two victories and one partial victory.

Revenue Article VII Bill **Part V Subpart A** would have closed the Enhanced STAR exemption to new applicants effective for 2021. Existing Enhanced STAR exemption recipients would not have been affected by this change. This proposal **has been completely left out**.

Revenue Article VII Bill **Part V Subpart E** converts STAR benefits for residents of mobile home parks from the STAR exemption or STAR credit to a Personal Income Tax (PIT) credit beginning in 2022. The New York State Assessors Association supported this position, and this proposal **was included in the final budget**.

Revenue Article VII Bill **Part X** promotes the development of renewable energy projects. The bill proposed, in consultation with NYSERDA, development of an appraisal model for solar and wind energy systems equal to or greater than one megawatt. What was adopted in the budget is as follows:

§ 575-b. Solar or wind energy systems. 1. The assessed value for solar or wind energy systems, as defined in section four hundred eighty-seven of this chapter, shall be determined by a discounted cash flow approach that includes:

(a) An appraisal model identified and published by the New York state department of taxation and finance, in consultation with the New York state energy research and development authority, within one hundred eighty days of the effective date of this section, and periodically thereafter as appropriate; and

EDUCATIONAL CALENDAR

Please visit www.nyassessor.org to register.

IAO One-Day Seminars:

Mandatory Real Property Tax Exemptions for Non-Profit Entities

Instructor: Kara Cavallo, Esq., Partner, Jacobowitz and Gubits LLP
April 21, 2021
This is a three-hour class.

Preparation for BAR & SCAR

Instructor: William Purtell, IAO
May 5, 2021

Renewable Energy Valuation: A Cost and Income Approach Analysis of Renewable

Instructors: Dylan Harris, Esq., Lewis & Greer, P.C.; Joe Kettell, Appraisal Economics; Michael Lavelle, Appraisal Economics; and Martin C.T. Anderson, Bridgestone Associates
June 2, 2021

Partial Exemption Administration

Instructor: Anne Sapienza, IAO
June 9, 2021

Reassessment in a Small Community

Instructor: Anne Sapienza, IAO
June 23, 2021

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

Valuation of Utility Properties, June 30, 2021
Instructor: John Zukowski, IAO, MAI, SRA

Reading and Understanding Leases, Aug.18, 2021
Instructor: J. Todd Wiley, IAO

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

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

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

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

2021 CALENDAR OF EVENTS

NYSAA Executive Board

Friday, April 16, Via Webex

IAO Board of Trustees

Friday, April 23, Via Webex

Cornell Seminar on Appraisal

Tentatively scheduled for
July 11-16, 2021

Hotel Ithaca, Ithaca, NY

Annual Conference

Tentatively scheduled for
October 3-6, 2021

Sheraton Niagara Falls, Niagara Falls, NY

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

While we are hopeful that the Cornell Seminar on Appraisal and the Annual Conference may be held in-person in a limited capacity, CDC and state guidelines to ensure the health and safety of our members will inform these decisions.

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- Revaluation Projects - contractor / monitor
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Executive Director's Report



Warren J. Wheeler, IAO, NYSAA Executive Director

Twelve months ago, I wrote about adaptation, and what it would take for all of us to do our part to get through the COVID-19 pandemic. And even though we are not completely out of it, I think we can all say that we can at least see the light at the end of the tunnel. It may shine brighter for some, but it is at least starting to shine.

Even with that light, there are still many unanswered questions. What will Grievance Day look like this year? Will our offices be open to the public, fully or partially? As President Tasch, IAO mentioned, the association has once again reached out to state leaders asking for an extension of last year's executive order to assist local assessors with their statutory obligations while keeping everyone safe. As more information becomes available, we will share it with you. As always, I encourage you to check our website for the latest information.

But what about us? Specifically, what does or what will Cornell and the Fall Conference look like? Let's talk about Cornell first. We do know that the Cornell University campus will not be available. The Cornell campus will remain closed to visitors until June 30, 2021, at which time, the university will re-evaluate the situation and make any necessary changes. Waiting for that decision is not possible for us. So, we reached out to our friends at the Hotel Ithaca. A few weeks ago, we toured some additional classroom space located directly across the street from the hotel. The IAO Trustees and the NYSAA Executive Board members are optimistic that we can hold a socially distanced, safe, in-person version of Cornell exclusively at the hotel. To be sure, we have prepared a survey asking everyone for their input and/or concerns regarding an in-person Seminar on Appraising so that we can make a better determination on the feasibility of attendance and therefore financial implications. Please take 5 minutes to participate in this survey, which you should have received by email, as your feedback is especially important to us. Once we have the completed survey, all facets of an in-person Cornell will be weighed and a decision made. The members will be notified of that decision soon after it is made.

Looking forward to the fall conference, and not wanting to make our two-week New York summer fade any faster than it must, we anticipate being able to hold the event in the beautiful city of Niagara Falls. While we are not sure of what restrictions will remain by October (proof of vaccination, negative tests, social distancing, masks, etc.), the host hotel Sheraton Niagara Falls (www.marriott.com/hotels/travel/iagaf-sheraton-niagara-falls/) is very excited for our return to the area. As we get closer to the date, and vaccines become much more available, it seems an in-person fall conference may be plausible. I for one am looking forward to that.

So, in the meantime, I hope you all can navigate another unusual tentative roll cycle, and I look forward to seeing you, either at Cornell or the Fall Conference, or perhaps even both. Let me leave you with one last thought, from Marilyn Monroe, that can sum up 2020. She said "I believe that everything happens for a reason...sometimes good things fall apart so better things can fall together." Better times are coming.

MEMBER PROFILE

Susan Gentile Assessor

By Molly MacElroy, NYSAA Public Relations Committee

Susan E. Gentile has worn many hats in her professional career, but she is currently serving as the assessor for the city of Oswego (7011 parcels), the towns of Scriba (3080 parcels) and Volney (2882 parcels), and the towns and villages of Mexico (2771 parcels) and Hannibal (2110 parcels). The city of Oswego is the largest municipality in Oswego County and is home to SUNY Oswego and the Oswego Speedway. Though most of the towns and villages are small and rural, the town of Scriba is also home to two nuclear power plants on the shore of Lake Ontario. Susan is a NYS certified assessor, a NYS certified real estate residential appraiser, a NYS real estate appraiser instructor, and also a NYS code enforcement official. In addition to serving as the city of Oswego and town of Scriba assessor, Susan also served as the code enforcement officer in both of those municipalities.

Being born and raised in the city of Oswego and having graduated with a degree from SUNY Oswego, Susan took the opportunity to move to Pittsburgh (GO STEELERS!) with her husband. After several years and three children later, they returned to Oswego to be closer to family. It was around that time that Susan's father retired, and she followed in his footsteps taking over the family business at Gentile's Camera Shop in Oswego. While running the camera shop, Susan decided to take a real estate licensing course as means of supplemental income and it was then that her interest in real property was established.

For over 14 years, Susan ran the retail camera shop and processing lab while also working as a professional photographer and an independent real estate broker. In early 2000, Susan was approached to run for city council and after a successful campaign, she served two terms as the 5th Ward's first female city councilor. While serving as city councilor, Susan took her passion for real property and became more interested in assessment administration. Susan's term as city councilor was nearing its end and considering the increased popularity of digital imaging, she realized the future for traditional cameras, film, and processing was dismal. She was then informed that the sitting assessor was soon to retire. Susan approached the mayor with an interest in the position and in 2004 she was appointed as Oswego's first female assessor.

Susan loves her job and continues to do it with the same passion and enthusiasm she started with back in 2004, though she realizes that it is not without frustrations and bumps in the road. Many of us likely share in Susan's belief that the local assessor should be solely administering the STAR program. The state's participation in and amendments to change the STAR program have only created confusion and frustration for our property owners. In true public servant form, Susan believes that there is a huge loss for property owners because they were used to the personal service and assistance that their local assessor could provide. No one knows the residents and their individual circumstances better than their local assessor and staff. Susan loves speaking to the seniors in her community. The amount of history and information they have to offer is priceless. She values taking the time to listen to them and show compassion to them with their issues and believes that is something we all need to do.



Susan Gentile

Gentile, continued from page 4

“Sometimes, we are the only people with whom they have had contact in a long time, and that is why some of these sweeping changes are hurting our profession. Property owners were able to look at a face they knew and trusted and get answers to their questions, while now there seems only uncertainty for both the owner and the assessor,” she said.

Because there is a state college in her municipality, she said a large amount of their housing stock is rental property. Subsequently, some neighborhoods are not homogenized, which makes valuation a challenge. Throughout her time in Oswego, Susan has worked hard to keep her equalization rate at 100% through constant data collection and photo updates, which is difficult as the assessment staff has been whittled down through cuts and retirements. And while striving for a 100% equalization rate can be a challenge, valuation is one of the parts of the job that Susan enjoys most.

“There is a variety of work we can do each day and many components to reconciling a value – field review, cost analysis, modeling, reviewing sales, and income capitalization, to name a few,” Susan said. She believes that the dynamic nature of the assessor position helps prevent the job from becoming stagnant.

One of Susan’s biggest accomplishments in her position was to help change the assessment calendar in the city of Oswego to match the widely accepted assessment calendar. When she began as the assessor, their taxable status day and tentative roll were both on December 1, and grievance day was on December 15, right in the middle of the holiday rush. She felt it was practically impossible to process all of the exemption applications and the tentative roll and have them ready to go on the same day. After several years of aggravation, she lobbied the mayor and city council to make the change to a taxable status day of March 1 and a tentative roll date of May 1.

Susan currently serves as a past president and board member of the Oswego County Assessors Association and is a member of the International Association of Assessing Officers, the New York State Assessors Association, the central chapter of the New York State Code Enforcement Officers, and the Northern Adirondack chapter of the New York State Code Officials. Outside of professional accomplishments, she has two daughters and a son and three grandchildren to dote on, with her sights set on retirement. She enjoys camping, kayaking, and hiking in the Adirondacks and hopes to have several family members accompany her on her various outings! The latest addition to her family is a Labrador puppy named Luna, who has certainly kept Susan on her toes!

Membership Recruitment

If you know of a local assessment professional who is not a member of the New York State Assessors Association, please forward their name and their municipality(ies) to:

NYSAA Membership Committee

Bill Purtell, IAO, Chair

18 Glenridge Rd.

Glenridge, NY 12302

518-688-1200 x6

wpurtell@townofglenville.org

Tasch, continued from page 1

(b) A solar or wind energy system discount rate or rates published annually by the New York state department of taxation and finance; provided that prior to such publication, such discount rate or rates shall be published in preliminary form on the department's website and notice thereof shall be sent to parties who have requested the same. The department shall then allow at least sixty days for public comments to be submitted, and shall consider any comments so submitted and make any changes it deems necessary prior to publishing the final discount rate or rates; and

(c) In the formulation of such a model and discount rate, the New York state department of taxation and finance shall consult with the New York State Assessors Association. Provided, further, in the formulation of such a model and discount rate, the New York state department of taxation and finance shall be authorized to take into account economic and cost characteristics of such solar and wind energy systems located in different geographic regions of the state and consider regionalized market pressures in the formulation of the appraisal model and discount rate required under this section.

2. The reports required by section five hundred seventy-five-a of this title shall be designed to elicit such information as the commissioner may reasonably require for the development and maintenance of an appraisal model and discount rate.

3. The provisions of this section shall only apply to solar or wind energy systems with a nameplate capacity equal to or greater than one megawatt.

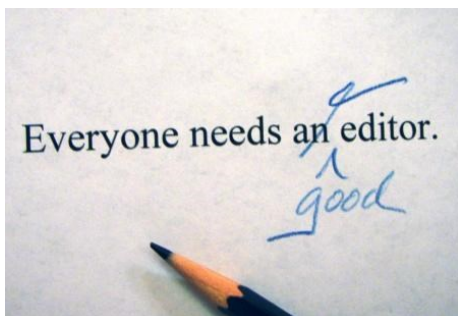
The New York State Assessors Association spent countless hours fighting this proposed part of the budget. Our only victory in this part is that we will be part of the discussion in the formulation of the new standardized valuation model. I attended a Zoom meeting with Maggie Alix and Scott Shedler with Assemblywoman Sandy Galef discussing our concerns for this part of the budget. The Association had put forth a position of using Reproduction Cost New (RCN) to value these type of projects.

This year, the New York State Assessors Association requested an extension of Governor Cuomo's Executive Order last year to apply to Article 5 of the Real Property Tax Law, as follows: Article 5 of the Real Property Tax Law, and analogous provisions of any other general or special laws to allow notice of the filing of the tentative roll to be published solely online so long as the date for hearing complaints is prominently displayed, to suspend in-person inspection of the tentative roll, and to allow local Boards of Assessment Review to hear complaints remotely by conference call or similar service, provided that complainants can present their complaints through such service and the public has the ability to view or listen to such proceeding. We also discussed this issue with Assemblywoman Sandy Galef, who was willing to sponsor an Assembly bill to accomplish what the Association wanted, but the entire legislative process would take too long for our membership to benefit from it.

There will be a Cornell Seminar on Appraising this year. By the time you read this article you should have received a survey via email to ascertain the current membership interest in attending the Cornell Seminar in person. It is very important that you fill out this survey so the IAO Trustees and NYSAA Executive Board can hold a proper decision regarding a possible in-person Cornell Seminar.

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

IAO Journal Editor Needed



The IAO Board of Trustees is looking for a new Journal editor. The editor is a paid position and is responsible for publishing the Journal twice a year. Must be an IAO member. Interested? Contact NYSAA Executive Director Warren J. Wheeler, IAO by mail at 116 Salina St., Suite 8, Liverpool, NY 13088, by email at admin@nyassessor.org, or by phone at 315-706-3424.

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.

Even if we can't hold an in-person conference this year, recognition of assessment professionals is still important! Your nominations and recommendations are critical to the success of this program. Please take a moment to reflect upon the success of your fellow assessors and take time to nominate a candidate for one of the special award categories listed on our website: nyassessor.org/nysaa-awards.

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, 2021 to: Christine Hayes Chair, Awards Committee, PO Box 90, Brant Lake, NY 12815, 518-494-4198, assessor@horiconny.gov

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

MEMBERS:

ASSESSOR'S OUTSTANDING CONTRIBUTION AWARD

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

DISTINGUISHED SERVICE AWARD

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

INNOVATION AWARD

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

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.

AWARDS & RECOGNITION

[Awards continued from page 7](#)

MOST VALUABLE MEMBER AWARD

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

OUTSTANDING NEW MEMBER AWARD

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

ROBERT OSIAS PROFESSIONALISM AWARD

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

SUSAN U. HOWARTH OUTSTANDING STAFF ASSISTANCE AWARD

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

MEMBERS OR NON-MEMBERS

CERTIFICATE OF APPRECIATION

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

DISTINGUISHED ASSESSMENT JURISDICTION AWARD

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

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.

[Awards, continued on page 9](#)

AWARDS & RECOGNITION

Awards continued from page 8

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.

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100% COUNTY MEMBERSHIP CONTEST

ATTN: County Presidents—now is the time to start planning to make sure your county is recognized at the fall conference for 100% membership!

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 (PLEASE READ CAREFULLY—THE PROCESS HAS CHANGED):

Start now by encouraging the assessors in your county who are already NYSAA members to pay their dues by June 30, 2021 and by encouraging those who aren't members to join. On July 1, 2021, the list of paid NYSAA members will be emailed to each county president. County presidents must then check which of their county's municipalities are not represented and encourage non-members to join (meaning—dues paid in full, not a voucher) by July 31, 2021. Then, by August 6, county presidents must submit their list of members to the NYSAA office at admin@nyassessor.org for confirmation of 100% membership.

WHAT DOES A COUNTY THAT QUALIFIES GET?

1. Counties with 1-20 members: \$75.00
2. Counties with 21 or more members: \$100.00
3. Additional members (other board members, real property appraisers, staff, etc.): \$1.00 each



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F. Cindy Baire, President/Partner: cbaire@garappraisal.com

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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: Dennis Brown, Director, Suffolk County Real Property Tax Service Agency; John Endress, Town of Chenango; Michael Ferranti, City of Binghamton; Sally Fisher, WestRock Appraisal Services; Claire Glew, Town of Southold; Victor Mallison, Director, Westchester County Tax Commission; Charles Mangarano, Town of Marilla; Amanda Murphy, Town of West Seneca; Cynthia Philbin, Nassau County Department of assessment; Christine Poole, Town of Brookhaven; Heather Robson, Seneca County Real Property Tax Office; Pravinchandra Shah, Nassau County Department of Assessment; Monica Shupe, Town of Berlin; Lynda Wisdo, Town of Pine Plains

In memory of: Michelle Casandra, former assessor, Town of Pelham; Robert Marshall, Tyler Technologies

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Assessors: It's Time to File Your Financial Disclosure Form

On or before May 15 of every year, all assessors and any other municipal officer or employee engaged in the assessment of real property for the purpose of taxation, and any municipal officer or employee assigned professional appraisal duties which relate to the assessment of real property for the purpose of taxation, must file a financial disclosure form with their municipal corporation's board of ethics or conflicts of interest board. If no such board exists, the statement shall be filed with the County Clerk where your municipal corporation is located.

A form, designed by the New York State Assessors Association, approved by the Department of State, and in compliance with applicable law, is available at the link below:

www.nyassessor.org/around-the-office

Interested in Serving on the IAO Board of Trustees?

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

*All applications must be received by the Nominating Committee
postmarked no later than June 1. The Nominating Committee shall
notify all applicants of their decision by June 15.*

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*

2020-2021 NEW YORK STATE ASSESSORS ASSOCIATION EXECUTIVE BOARD

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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
Website: www.nyassessor.org

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
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Check out our Job Listings page on the
NYSAA website for the most
up-to-the-minute job opportunities.

nyassessor.org/job-listings-1

2021 Dues Are...Due!

If you haven't paid your 2021
NYSAA/IAO dues yet, please submit
any vouchers as soon as possible to
allow for quick processing. Or, pay
your dues online today at
nyassessor.org/pay-online.

Dues are linked to the 100% County
Membership Contest. Please see page
10 for the 2021 rules—the rules are
different this year!

Not sure if your dues have been paid?
Check first by calling 315-706-3424 or
emailing admin@nyassessor.org.