



NEW YORK STATE
ASSESSORS ASSOCIATION
BULLETIN

VOL. LXXXII

MARCH-APRIL 2022

No. 2



**Cornell Seminar on Appraising
July 17-22, 2022
Hotel Ithaca/Ithaca Extension Center**

EDUCATIONAL CALENDAR

Please visit www.nyassessor.org to register.

All classes are delivered online via Zoom.

IAO One-Day Seminars:

General Exemption Administration - Nonprofit

May 9, 2022

Instructor: Todd Wiley, IAO

Fee Simple and Property Rights Valuation Issues

June 17, 2022

Instructor: John Zukowski, IAO, MAI, SRA

Valuation of Small, Mixed Use Properties

June 24, 2022

Instructors: Edye McCarthy, IAO and Roger Miller

Developing Cap Rates

June 29, 2022

Instructor: Tom Frey, FIAO

Educational Program:

Commercial and Industrial Valuation

June 6, 8, 13, and 15, 2022

Instructor: John Zukowski, IAO, MAI, SRA

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

Agricultural Valuation

August 12, 2022

Instructor: James Kirsch

Valuation of Marinas

August 17, 2022

Instructor: John Zukowski, IAO, MAI, SRA

Valuation of Commercial Properties

August 26, 2022

Instructor: Todd Wiley, IAO

V4

August 31, 2022

Instructor: Teri Ross, IAO

Valuation of Assisted Living Facilities

September 2, 2022

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

2022 CALENDAR OF EVENTS

Cornell Seminar on Appraisal

July 17-22, 2022

Hotel Ithaca, Ithaca, NY

Annual Conference

September 18-21, 2022

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

The Cornell Seminar on Appraisal and
the Annual Conference are currently
planned as hybrid events.

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Executive Director's Message

Spring is here, and that means a lot of us are knee deep in the preparation of our tentative rolls. Here at the home office, we have been quite busy as well as we prepare to open the registration for the Ithaca Seminar on Appraising (Cornell) and finalizing plans for the fall conference.

The summer seminar is just about complete, and registration will be open very soon. Once again, we find ourselves still at the mercy of the pandemic. We sincerely thought that by now, more than two years into it, that it would be over. Sadly, we are still dealing with the ever-changing guidelines. As we continue to monitor the situation, please be aware that there may be restrictions imposed on us - mask mandates, social distancing, attendance limitations - that we have no control over. It will once again require all of us to adhere to any policy the health department or hotel deems necessary. This information will be shared with everyone as it becomes available. Those of you interested in attending are encouraged to check our website for more information.



Warren J. Wheeler, IAO

NYSAA Executive Director

The same will hold true for the fall conference. I can tell you that this year we will be returning to the Fort William Henry Hotel & Conference Center in Lake George. The educational schedule for that is almost complete. This year, there are plans to take another steamboat cruise for those who attend in person. Registration for our fall conference is tentatively scheduled to be open by June 1.

On another note, if you cannot attend Ithaca or Lake George, you should check out our list of one-day seminar options. The entire remaining list of classes is up on our website so that you may plan your continuing educational needs appropriately. We even have options for assessors who also hold an appraisal license and would like to receive DOS CE credits.

So, whether you choose to get your education in person or attend virtually, we've got you covered. In the meantime, keep this thought in mind as you prepare for your upcoming grievance day(s). You may not be able to control every situation and its outcome, but you can control your attitude and how you deal with it. I hope to see you at Cornell.

IAO EXAMINATION ANNOUNCEMENT

The IAO Examination Committee is requesting applications from interested parties who wish to challenge the exam in 2022.

Exam Date

July 23, 2022

Location

Hotel Ithaca

Application Deadline

June 24, 2022

The application is on the NYSAA website, www.nyassessor.org, under the IAO Membership & Exam link. The fee may be paid online or by check.

CORNELL SEMINAR ON APPRAISING

The Institute of Assessing Officers of the New York State Assessors Association is pleased to announce the annual Cornell Seminar will be held July 17-22. Unfortunately, due to Covid-19 restrictions, we will, once again, not be on the Cornell campus, but new for this year is our partnership with Tompkins County Community College. TCCC has an extension center right on The Commons, a short walk from the Hotel Ithaca, which will be hosting the balance of our education curriculum.

There will be basic courses needed by assessors and county directors for basic certification, as well as courses approved by the Department of State. ALL classes are approved for either continuing education credit or basic certification by the Office of Real Property Tax Services. Several of our classes will be instructed in our hybrid format for both the classroom and in-office learner.

Everyone who attends can expect challenging classroom activities and routinely assigned homework/study assignments that are designed to support the classroom work. If you attend, you can expect professional instruction, carefully prepared study and reference materials and an opportunity to share experiences with, and learn from, your fellow assessment professionals.

Dennis



Dean Dennis Ketcham, IAO

Register Today!

In Person or Online Classes!

Class descriptions, instructor bio's, continuing education credit, and reimbursement info are on our website at nyassessor.org/cornell-seminar.

Hotel Ithaca

Attendees may make hotel reservations by calling the hotel directly at 607-272-1000 and referencing the block code 4517 – New York State Assessors 2022. An online reservation link is on our website at nyassessor.org/cornell-seminar.



Note: The hotel restaurant is only open for breakfast.

CORNELL SEMINAR ON APPRAISING

Cornell Seminar on Appraising Classes

Class descriptions are on the registration website, accessible from the nyassesor.org home page.

5-day classes:

- Course 1: Appraisal Principles and Procedures, Instructor: Tom Frey, FIAO (in person only, Hotel Ithaca)
- Course 2: Application of the Three Approaches to Value, Instructor: Nate Gabbert, FIAO (in person and online, Hotel Ithaca)
- Introduction to Farm Appraisal, Instructor: Robert Wright (in person only, Hotel Ithaca)

4-day class, Monday-Thursday

- Introduction to RPS and RPS Valuation, Instructors: Jim Kirsch and Anne Sapienza, IAO (in person only, Ithaca Extension Center)
- Advanced Application of the Three Approaches to Value, Instructor: Edye McCarthy, IAO (in person only, Ithaca Extension Center)

2-day classes, Monday-Tuesday

- Basic Exemptions, Instructor: Todd Wiley, IAO (in person and online, Hotel Ithaca)
- The RPSV4 System: Custom Reports & Letters, Instructor: Teri Ross, IAO (in person only, Ithaca Extension Center)
- Valuation of Utilities, Instructor: John Zukowski, IAO, MAI, SRA (in person only and online, Hotel Ithaca)

2-day classes, Wednesday-Thursday

- Advanced Exemptions, Instructor: Todd Wiley, IAO (in person and online, Hotel Ithaca)
- The Changing Face of Retail, Instructor: John Zukowski, IAO, MAI, SRA (in person and online, Hotel Ithaca)
- RPS and Data Analysis, Instructor: Pat Duffy, IAO (in person only, Ithaca Extension Center)

Classes are being held in two locations: the Hotel Ithaca and the Ithaca Extension Center, Tioga Place, 118 N. Tioga St.

The Extension Center is on the Commons and is about a 10-minute walk from the Hotel Ithaca. If you prefer not to walk, you will need to provide your own transportation.

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.*

The deadline for applying is June 30, 2022.

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



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AWARDS & RECOGNITION

One of the highlights of the New York State Assessors Association Annual Conference is the Awards Banquet. This is the night when we honor those members and associates who have been a credit to the assessment profession.

Your nominations and recommendations are critical to the success of this program. Please take a moment to reflect upon the success of your fellow assessors and take time to nominate a candidate for one of the special award categories 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, 2022 to: Maggie Alix Chair, Awards Committee, 20 Clinton St., Green Island, NY 12183, 518-273-2201, Maggie.alix@villageofgreenisland.com

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.

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.

Awards, continued 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.

IAO Journal News

The January issue of the IAO Journal is the last to be issued in print.

The IAO Board of Trustees has made the decision to publish future issues in PDF format.

IAO members will be notified via email when each issue is available, just as they are now with the Bulletin.

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100 % Membership Contest

RULES:

1. The county must have a county assessors' association.
2. All sole assessors in the county must be NYSAA members.
3. There must be one NYSAA member from each jurisdiction in the county that has a three-person board.
4. If there is a city in the county, the chief assessor or assessors must be NYSAA members.

HOW TO QUALIFY:

Start now by encouraging the assessors in your county who are already NYSAA members to pay their dues (meaning dues paid in full, not an outstanding voucher) by June 30, 2022 and by encouraging those who aren't members to join.

After June 30, 2022, the NYSAA office will determine which counties meet the 100% membership criteria outlined above. The June 30, 2022 deadline for membership is firm. Anyone joining NYSAA after June 30, 2022 will not be considered toward the 100% Membership Contest.

County associations that achieve 100% membership will be listed in the July/August Bulletin.

WHAT DOES A COUNTY THAT QUALIFIES GET?

Each county association that meets the 100% membership requirements will receive \$100, recognition at the annual fall conference, and bragging rights!

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

Cornell Seminar and Annual Conference 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 New York State 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 of NYSAA, including assessors and staff, are eligible to enter the scholarship lottery. The scholarships are awarded by lottery drawing at the NYSAA Annual Conference for the next year's events.

During the annual lottery, the following number of scholarships and alternates will be chosen:

Cornell Seminar: Twelve (12) primary scholarship winners and six (6) alternates.

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

In the event a primary scholarship winner is unable to attend the training seminar, an alternate will be contacted to 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 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.)
- Cornell Seminar Meals:
 - ◆ A meal allowance will not exceed \$50.00 per day for three meals (breakfast, lunch and dinner).
 - ◆ Commuters (winners not staying at the hotel) will be reimbursed a meal allowance not to exceed the NYSAA established commuter meal rates per day for up to three meals (breakfast, lunch, and dinner) per day.
 - ◆ **Special Note:** If an event-sponsored meal is provided during the seminar, and the meal is offered at no additional cost to the scholarship winner, The Fund will NOT reimburse for that meal (i.e., the Cornell Seminar Sunday dinner).
- Mileage if the scholarship winner's personal vehicle is used.
- Tolls and parking expenses.

To receive expense reimbursement, the scholarship recipient must submit a signed Travel and Expense Report, and all original receipts, to The Fund Chairperson. The Fund Chairperson will distribute the report form to each scholarship winner at the Cornell Seminar and the Annual Conference.

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: 01/03/2022

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

At the 2022 NYSAA Annual Conference, the Fund will be giving away twelve (12) scholarships to the 2023 Cornell Seminar and four (4) scholarships to the NYSAA 2023 Annual Conference. All Regular Members, including assessors and assessment staff, in good standing with NYSAA, are eligible to enter the scholarship lottery. The lottery 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

269 Ogden Center Rd.

Spencerport, NY 14559 (or drop it in the Scholarship Box at the Annual Conference).

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

Name: _____

Position: _____

Municipality: _____

Mailing Address/P.O. Box: _____

City: _____ Zip: _____

Telephone Number: _____

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

_____ Cornell Seminar _____ Annual Conference

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

Regular Member's Signature: _____

IAO AWARDS

Message from the IAO Awards Committee Chair:

As chair of the IAO Awards Committee, I write to inform you it is that time of year again to start thinking about recognizing your colleagues for their hard work and dedication to our profession. Receiving an award in recognition of our commitment and dedication to our profession is priceless. Being recognized by our peers is invaluable.

Below is a list of awards and their descriptions given by the Institute of Assessing Officers in recognition for the above. Please note that is not a requirement in some categories to be an IAO to receive one of the awards.

The Board of Trustees makes, and accepts, nominations to recognize and honor deserving persons who have gone above and beyond what is expected of an assessor and/or a member of the Institute of Assessing Officers.

The IAO Awards Committee asks that you consider nominating a colleague who you feel deserves one of the awards listed below. Nominations must be submitted on or before June 15. Awards will be presented at the Annual Fall Conference.

It is an honor and a privilege to receive acknowledgement from our colleagues in recognition of our accomplishments, so please consider nominating a deserving colleague. Please send your nominations to

Edye McCarthy, IAO

Chair, Awards Committee

emccarthy@greenburghny.com

Committee Members: Rochelle Harris, IAO and Victoria Sirota, IAO

CERTIFICATE OF APPRECIATION

CHAIRMAN'S AWARD

This award is presented to an IAO member or non-member who, in the opinion of the Chair of the Board of Trustees of the Institute of Assessing Officers, has provided distinguished and valuable service to the Institute and the Chair of the Board.

DISTINGUISHED ASSISTANCE AWARD

This award is presented to a member of the Institute who has provided our membership with many years of distinguished assistance and whose proficiency, skill, and dedicated efforts have promoted the goals of the Institute.

ELLIOT GLASER LIFETIME ACHIEVEMENT AWARD

This award shall be presented to the IAO member who has exhibited extraordinary commitment and achievement while a member of the Institute. This is clearly demonstrated by years of service to the Institute in proactively achieving a higher level of education in our profession. This commitment to education was evident not only in their own achievements, but by how they helped others.

FELLOW MEMBER

Fellowship shall be bestowed upon members in recognition of outstanding services to the profession or to the Institute. Fellowships shall be awarded only to members proposed by the Board of Trustees and approved by the membership.

GEORGE J. HILL EDUCATOR EMERITUS AWARD

This award is presented to an IAO member who has served the IAO with many years of distinguished and dedicated service as an instructor.

[Awards, continued on page 14](#)

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: Lynn Billings, Towns of Indian Lake, Lake Pleasant; Elizabeth Burns, Town of Milan; Patricia Castoldi, Town of Shelter Island; Neil Chippendale, Town of Schroon; Amy Cloutier, Town of German Flatts; Pamela Dyn-Gohde, Towns of New Lisbon, Westford; Robert Gregory France, Town of Queensbury; Mark Kosalek, Town of Otisco; Jessia LaLuna, Town of Queensbury; Donna LaPlant, Ontario County Real Property Tax Department; Evelyn McFarland, Nassau County Department of Assessment; James Perini, Town of Southampton; Jennifer Reebe Torrese, City of Oswego; Jennifer Schenck, Cayuga County Real Property Services; Tammy Schramm, Town of Fleming; Christina Secor, Village of Colonie; Holly Swingle, Town of Canadice; Lynette Thomas-Braggs, City of Yonkers; Paul Wiley, Orange County Real Property Tax Service; Alisia Wolcott, Town of Rockland; Robert Wright, Cattaraugus County Real Property Department

In Memoriam: Debra Ellen Duminuco; John Libby, IAO

[Awards continued from page 13](#)

HONORARY MEMBER

This membership may be awarded to non-member persons of renown and distinction who, in the opinion of the Board, have made a major contribution to the advancement of the assessing profession, or have performed an unusual and valuable service to the Institute.

JOHN C. GAMAGE PROFESSIONAL DEVELOPMENT AWARD

This award is presented to an active or retired member or non-member who, in the opinion of the Board of Trustees, has demonstrated great personal and professional character and integrity, and who has been instrumental in the development, coordination, promotion, and delivery of the Institute's education programs. Such persons shall have been a member of the Institute of Assessing Officers for at least ten years. (first offered 2015)

JOHN E. WALSH PROFESSIONAL ASSISTANCE AWARD

This award is presented to a retired member or non-member who, in the opinion of the Board, has provided continued service to the Institute in the promotion of the goals of the IAO.

JOHN F. ST. GEORGE AWARD

This award is presented to the author of the best original article written by a member of the NYSAA that was published in the IAO Journal in the past year.

LAWRENCE D. BENTON MEMORIAL AWARD FOR DISTINGUISHED SERVICE

This award is presented to an Institute member who has served with the IAO with many years of distinguished service and whose character, integrity, and skill have promoted the goals of the Institute.

2021-2022 NEW YORK STATE ASSESSORS ASSOCIATION EXECUTIVE BOARD

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116 Salina St., Suite 8, Liverpool, NY 13088

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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

Tracy Carman, Communications Director
116 Salina St., Suite 8, Liverpool, NY 13088

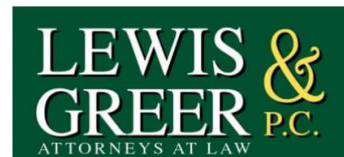
JOURNAL

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



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

nyassessor.org/job-listings-1



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