NEW YORK STATE
ASSESSORS ASSOCIATION

BULLETIN

VOL. LXXXIII **MARCH-APRIL 2023** **No. 2**

WHICH PATH WILL YOU TAKE?

Registration for the Cornell Seminar on Professional Development is now open!

Whether you are working on earning the State Certified Assessor (SCA) designation, or taking the next step toward the State Certified Assessor, Advanced (SCAA) designation, or studying to pass the exam for the Institute of Assessing Officers (IAO) designation, the Cornell Seminar has the classes you need to achieve your professional goals.

EDUCATIONAL CALENDAR

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

IAO One-Day Seminars:

RPS: Custom Reports and Letters
May 5, 2023
Instructor: Teri Ross, IAO

Valuation of Wineries and Breweries
June 2, 2023
Instructor: John Zukowski, IAO, MAI, SRA
Approved for DOS credit

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

Cost Approach: A Case Study
June 23, 2023
Instructor: John Zukowski, IAO, MAI, SRA

Income Approach: A Case Study
June 28, 2023
Instructor: Edye McCarthy, IAO

Valuation of Funeral Homes
June 30, 2023
Instructor: John Zukowski, IAO, MAI, SRA

Valuation of Unusual Properties
August 7, 2023
Instructor: John Zukowski, IAO, MAI, SRA

Residential Quality Condition, Effective Age
August 18, 2023
Instructor: Anne Sapienza, FIAO

Advanced Data Collection
August 21, 2023
Instructors: Denise Trudell, IAO and Warren J. Wheeler, IAO
Approved for DOS credit

Valuation of C-Stores
August 23, 2023
Instructor: John Zukowski, IAO, MAI, SRA
Approved for DOS credit

Valuation of Mobile Homes
September 1, 2023
Instructor: John Zukowski, IAO, MAI, SRA
Approved for DOS credit

2023 CALENDAR OF EVENTS

IAO Board of Trustees

April 20-21, 2023

NYSAA Executive Board

April 21-22, 2023

Both meetings will be held at the NYSAA office, 116 Salina St., Suite 8, Liverpool, NY 13088.

Cornell Seminar on Professional Development

July 16-21, 2023

Cornell Campus & Hotel Ithaca, Ithaca, NY

Annual Conference

October 3-6, 2023

Saratoga Hilton, Saratoga Springs, NY

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

Table of Contents

President's Message……3

Negotiation Webinar……..3

Executive Director's Message……4

From the IAO Journal……..5

Cornell Seminar on Professional Development……..7

NYSAA Awards……..13

Member Milestones……17

Fund Scholarships……..19

IAO Awards……22

President's Message

Christine Hayes, SCA

NYSAA President

Most of our members of the New York State Assessors Association (NYSAA) are in the process of finalizing our tentative assessment rolls. It has been a trying few months for all of us, 2nd notice, firefighters/ EMS exemptions, renewing our senior exemptions, but we made it through. It's April 1st and no joke, the budget has not passed. Our Legislative Team has been working tirelessly on the 467 senior low-income bill, along with every other real property issue that comes before them. I know I say this every time, and I hope our members truly understand the hours, blood, sweat, and tears that go into the Legislation Committee and we can't thank them enough, burning the candle at both ends. I believe we continue to have the strongest, most proactive legislative team in NYSAA history.

I knew being president of NYSAA would be an experience of a lifetime. My goal becoming president is to listen to our members, and I have asked them: what do they need from NYSAA? We have heard your concerns and are addressing them. The *Cornell Seminar on Professional Development* registration will be opening soon, the Annual Fall Conference classes are scheduled, and one-day classes are listed on the NYSAA website. The Awards Committee is always looking for nominations, and membership is at an all-time high.

Every time I'm asked to do an article for the Bulletin, I refer to what other presidents have said over the years, and the repeating phrase is WE ARE A TEAM. I totally agree, we are a team! TEAM NYSAA!! I think the first time I heard Team NYSAA was from NYSAA Past President Rochelle Harris, IAO. And it resonated with me when she said it. At that time, I was brand new to the Executive Board, and had no idea what being moved up to president would entail, or if I could take on this responsibility, but here I am. I am hoping to continue the great work of my predecessors.

Let's keep our momentum going. Our Association's objective is to provide our members with quality education, professional development, and respect in Albany. We've come a long way, let's keep it going! TEAM NYSAA!!

Joseph Larkin

NYSAA MEMBERS-ONLY BENEFIT:

FREE NEGOTIATION PREPARATION WEBINAR!

Join us for a special free webinar for NYSAA members: **Negotiation Essentials: Preparing to Negotiate** with Joseph Larkin, CCIM, MCR, SIOR, SLCR. Larkin is an award winning international trainer, author, and a real world commercial real estate practitioner.

In this three-hour webinar, Larkin will discuss how successful negotiations are based on a solid strategic foundation and a proven tactical process. Attendees will learn how to excel at achieving better outcomes by learning negotiation strategies used in uncertain environments with difficult people and how to succeed at managing conflict during the negotiation process. Larkin will examine ways to structure the bargaining process and types of bargaining strategies negotiators use. Discover how to identify your and your counterpart's interests and learn to recognize the most common manipulative tactics difficult people use. This webinar is a must for any level of experienced professional.

No credits will be given for this webinar. This is a benefit for NYSAA members only.

Friday, April 28, 2023, 9:00 a.m.—12:00 p.m. Click here to register today!

Executive Director's Message

Warren J. Wheeler, IAO
NYSAA Executive Director

Spring is back! At least that is what the calendar says. The weather may or may not agree, it all just depends on where you are when you read this. As is typical this time of year, most of us are busy finalizing our tentative assessment rolls. As you are finalizing your tentative rolls, here at the home office we have been working just as hard on this year's two events. I am referring to our summer and fall conferences.

This year, I am pleased to unveil the new *Cornell Seminar on Professional Development*. This year, our association will be returning to its roots, as we provide you with several professional development opportunities. Another change this year, we have been granted access to both the Cornell campus and their professors. Not only will we provide you with the basic and continuing education classes, but this year you will have the opportunity to take an IAAO course that can be used towards achieving the New York State Certified Assessor, Advanced (SCAA) designation or an IAAO nationally recognized professional designation. Registration for the professional development seminar will be opening mid-April.

More excitement this year, we will be returning to Saratoga Springs for our annual Fall Conference. It will be our first time back in Saratoga since 2007. The course selection is almost complete and, once again, for those who find it a challenge leaving work and family, there will be a 12 hour hybrid component.

As always, if you cannot attend those two events, our one-day seminars continue throughout the year. Check out our website for the entire schedule of our one-day offerings. And yes, we even offer DOS CE credits for those members who hold an appraisal license.

I would like to extend my sincerest thanks to our Legislative Committee, chaired by First Vice President Maggie Alix and Legislative Liaison Scott Shedler, IAO. We have been in constant communication with various stakeholders across this state voicing our concerns over all of the legislative issues that will impact the work we do. I would also like to thank the members of this organization who took the time to participate in our survey with regards to RPTL §467. We got a huge response and made sure that we told everyone in Albany your concerns. We have a long way to go, as the Senior Citizen Income (Part K of Executive Budget) section is being discussed by Republicans and Democrats. We are in constant communication with members of the State Senate, showing our support for keeping Part K out of the budget. We also want to form a committee with all the stakeholders to be sure that we simplify the process without making the exemption solely based on age.

Most of the responses from our survey agreed that simplification in determining a senior's income is paramount. However, it must be done in a way that maintains the overall goal of the exemption in the first place: a needs-based exemption for seniors on limited incomes. I will not preach to the choir any longer, but I will leave you with this: It is not a problem; it is an opportunity to make a change. Let's work together to make that change.

FROM THE IAO JOURNAL

Editor's Note: NYSAA's newer members may be unaware that the Institute of Assessing Officers (IAO), the education subsidiary of NYSAA, publishes the IAO Journal, which promotes the exchange of ideas and experiences among its members. The January 2023 issue of the IAO Journal included the following article. It is reprinted here with permission.

A PITCH FOR THE IAO DESIGNATION

By Patrick J. Duffy, IAO

Author's Note: *This feature is, for obvious reasons, not for current IAO members, but it is yours to share with those thinking of challenging the exam.*

I am reminded of a true story that happened many years ago involving a staff appraiser working for a reval company; this appraiser sat down with a couple who had requested an informal hearing on their new tentative assessment. Before the staff appraiser had a chance to begin reviewing the inventory of the subject property, the homeowners asked if they could start the meeting by asking a few questions. Trying to avoid a potential conflict, the staff appraiser agreed. Their first question was, "Are you an MAI, SRA, or an IAO?"

In an instant, the staff appraiser recognized the couple was setting up the appraiser for the *coup de grâce* (or to put it another way, "If you can't kill the message, kill the messenger!"). They knew the new preliminary assessment was reasonable (maybe even on the low side), but they weren't going down without a fight.

The staff appraiser "stiff-armed" the question by informing the homeowner that he did not personally put the new value on the property – he was merely representing his company in "putting the cards on the table"; this informal hearing was a chance for the property owners to review their data and how it compared to recent sales. Not "smelling blood in the water," and somewhat satisfied with answer, they moved on with a few more questions.

What stuck with the staff appraiser was the importance of a professional designation that the property owners were infusing into the conversation; it occurred to him that this certainly was not going to be the last time his experience and character were going to be challenged. The lingering question was how does one project their professionalism without bragging?

For most of us, with the advent of a New Year, we enter into a new municipal fiscal year. One of the unique offerings this year is the IAO-1 course at the Cornell Seminars on Assessment Administration. This course, typically offered every other year, is often referred to as the "IAO Exam Prep Course" – it's ***not*****!**

It does not "teach" the test; what it does do is it "brings your 'gray matter' up to operating temperature." It covers all of the valuation and administrative concepts that we have learned in the past and brings it all together in four grueling days concluding with an exam on the fifth day. And then, if you're still up to the challenge, the IAO exam will be offered that Saturday morning.

For those who have challenged the test, pass or fail, no one can deny the degree of difficulty presented by the exam. Its grading system is idiosyncratic. For those of us who have taken a written exam in the past (and who hasn't?), the test typically starts off with a 100%; every time we score a wrong answer, points are deducted – the end goal is to not lose so many points as to fail.

The IAO exam, on the other hand, starts you off with a zero – your objective is to ***build up*** to a passing grade. Guess wrong and there are penalties – the IAO does not want to know what you can guess at, we want to know what you know.

A few municipalities offer bonuses or pay raises for attaining the IAO designation; regrettably, most don't. And achieving the IAO designation ***doesn't*** mean that you are smarter than your contemporaries. So why bother chasing after an elusive goal? Where are the rewards? The reasons are many, but to name a few:

IAO, continued on page 6

IAO, continued from page 5

It means, first off, that you were willing to put your ego in check long enough to take the test.

The IAO exam is THE toughest test of your assessing knowledge. Do you really know what you need to know, or for that matter, think you know?

For your taxpayers (aka, your employers) it instills an altered level of confidence in that *their* assessor has been "weighed and measured," by an independent source, and found to be a "Professional Assessor."

Are you looking for a job within the assessor's office, whether as an assessor or support staff? More job advertisements are weighing toward a preference for individuals with the IAO designation.

More to this last point, it is no secret that individuals taking the IAO-1 course, historically, enjoy a larger success rate. Marry that thought to these two thoughts:

An appointed assessor's term expires on September 30, 2025. This is a date where some assessors will retire and for others, it's a date that they will be left without a reappointment.

The IAO-1 course, as previously mentioned, is offered every other year. After this year (2023) the next offering will, most likely, be in July 2025 – this may be too late for those who are looking to "pad" their resume for a job offer in September of that year.

Although there will be more opportunities to sit for the exam in the coming years, the best time, arguably, to challenge the exam, close on the heels of the IAO-1 course, will be this year!

Challenge yourself, challenge the exam!

CHALLENGE ACCEPTED!

At the end of the article above, Pat Duffy makes an excellent case for challenging the IAO exam ***this*** year.

To help you prepare, the Cornell Seminar on Professional Development is offering the IAO-1 class. Pat talks about this class in his article, and more information is on page 12.

The January-February issue of the Bulletin included another reprinted article from the IAO Journal about an app that a number of Nassau County members used to help them study for and pass the exam. The app is called Quizlet, and it is available for free on both IOS and Android platforms. Quizlet's functionality includes digital flash cards, matching games, practice electronic assessments, and live quizzes. One of the best features offered in Quizlet is it identifies your weaknesses and gives you personalized quizzes accordingly.

If you search username "Matthew_Cronin1" in Quizlet, you will find 13 subfolders under the main folder "IAO Training." Each subfolder contains material that can be studied via multiple formats.

Take the challenge! The exam application is on the NYSAA website, www.nyassessor.org, under the IAO Membership & Exam link. The IAO Exam Committee is accepting applications until June 23, 2023. The exam will be held on Saturday, July 22, at the Hotel Ithaca.

CORNELL SEMINAR

After a three-year pandemic hiatus, NYSAA is back on the Cornell campus, and registration is open for the Cornell Seminar on Professional Development! Please visit the registration website at https://cvent.me/PrNnAE.

The Institute of Assessing Officers (IAO), the professional subsidiary of the NYS Assessors Association, this year picks up its historical tradition of partnering with Cornell University to offer two special two-day seminars taught by Cornell professors. This model is based on the very first Cornell Seminar held in 1958!

As you look over the class schedule, which path will you take? Professional advancement guided the selection of every class this year, from basic certification classes to achieve the State Certified Assessor (SCA) designation, to an International Association of Assessing Officers (IAAO) class for those working toward the State Certified Assessor, Advanced (SCAA) designation or an IAAO designation, and the IAO -1 class, known for guiding attendees to success on the IAO exam. Those looking for continuing education credits have plenty of choices, from computer classes to valuation classes to the special seminars taught by Cornell professors. The page headings will indicate specific focus areas to help you choose the class that is right for you.

Please be sure to take a close look at the seminars taught by Cornell professors and coordinated by Anne Sapienza, FIAO. There are two, two-day seminars: (1) Statewide Factors that Affect Your Local Assessments and (2) How Land Use is Affecting the Agricultural Industry. These seminars offer a unique look at current agricultural and statewide issues that assessors face every day.

Classes start on Monday, July 17, but be sure to plan to attend the welcome cocktail reception and buffet dinner on Sunday, July 16. It's a time to reconnect with your fellow assessors and share stories!

After classes on Monday, July 17, meet up in the hotel for an informal question and answer session. This is the time to ask those questions you've always wanted to ask!

The next few pages list all of the classes available at the Cornell Seminar. Hotel, fees, and registration information is available at https://cvent.me/PrNnAE.

Hotel Ithaca

Hotel reservation information is available at https://cvent.me/PrNnAE.

The NYSAA block room rate is $134.00 per night.

CORNELL SEMINAR

FOCUS AREA: TAPPING INTO CORNELL RESEARCH

STATEWIDE FACTORS THAT AFFECT YOUR LOCAL ASSESSMENTS

COORDINATOR: ANNE SAPIENZA, FIAO

The assessment community deals with influences whether economic, functional, or external. This two-day session will look at statewide factors, introduce a different point of view, and study statistics that could influence our future. Recommended for those seeking ORPTS continuing education credit.

Day 1—Monday, July 17, 2023
9:00 a.m.—12:00 p.m.: Flood Risks and Flood Insurance: Impacts for Property Owners and Assessors
This presentation will examine key issues surrounding flood and introduce key aspects of the national flood insurance program relevant to property owners and assessors, including recent changes in insurance pricing.

Instructor: Jack Zinda, Assistant Professor, Global Development, Cornell University

1:00 p.m.—4:00 p.m.: Age-Friendly Rural Communities and Local Governmental Services Delivery
New York State is aging, and this has implications for how we plan communities and services. We need to think more creatively about housing options, services, and planning for an aging population.

Instructors: Mildred Warner, Professor of City and Regional Planning, Cornell University; Xue Zhang**,** Post-Doctoral Associate, Departments of City and Regional Planning and Global Development, Cornell University

Day 2—Tuesday, July 18, 2023
9:00 a.m.—12:00 p.m.: What Does the 2020 U.S. Census Tell Us about NYS Population Trends and the Changes in Land Use? The Use of Real Property Data in the Census: Population and Housing Unit Change in Between 2010 and 2020
This session includes an overview of Census Bureau data products, Census Bureau geography, where to find the data, and factors that might impact the accuracy of data for small population groups.

Instructors: Matt Hall, Professor of Public Policy and Sociology, Cornell University; Jan Vink, Extension Associate, Program on Applied Demographics, Cornell University; and Leslie Reynolds, Research Support Specialist, Program on Applied Demographics, Cornell University

1:00 p.m.—2:15 p.m.: Climate Change and Population Trends in New York State and the Northeast United States
This presentation will discuss how climate impacts can affect municipal expenditures and revenues and the impacts of local property tax reliance on local adaption efforts.

Instructor: Linda Shi, Assistant Professor, City and Regional Planning, Cornell University

2:30 p.m.—4:00 p.m.: Rural NYS Housing and Agricultural Workforce Challenges and Opportunities
New York agriculture faces serious challenges to securing a sufficient workforce to meet the needs of the industry. This presentation will review the current state of the New York farm workforce, with a special focus on farm workforce housing and industry trends.

Instructor: Rich Stup, Cornell University Agricultural Workforce Development

Hotel, fees, and registration information is available at https://cvent.me/PrNnAE.

CORNELL SEMINAR

FOCUS AREA: TAPPING INTO CORNELL RESEARCH

HOW LAND USE IS AFFECTING THE AGRICULTURAL INDUSTRY

COORDINATOR: ANNE SAPIENZA, FIAO

Agriculture is a major industry in New York State. This two-day seminar will discuss economic contributions, trends, values, and solar impact, as well as the relationship between agricultural industries and local economies in New York State. Recommended for those seeking ORPTS continuing education credit.

Day 1—Wednesday, July 19, 2023
9:00 a.m.—12:00 p.m.: Economic Contributions of Agriculture to the New York State Economy
By better understanding the relationships of agricultural industries within local economies, community educators, industry leaders, and public officials can make more informed choices to enhance economic activity and impact.

Instructor: Todd Schmitt, Professor in Applied Economics, Dyson School, Cornell University

1:00 p.m.—4:00 p.m.: Trends and Determinants of Farmland Values
Farmland represents more than 80% of U.S. farm assets and is the largest investment item for a farmer. This presentation will discuss the current situation and future outlook in farmland values and rents and examine how farm and non-farm factors determine and shape farmland values, including soil productivity, urban influences, and proximity to energy infrastructures.

Instructor: Wendong Zhang, Assistant Professor, Dyson School of Applied Economics and Management, Cornell University

Day 2—Thursday, July 20, 2023
9:00 a.m.—12:00 p.m.: Solar and Farming
What does the research community already know about New York State's planned buildout of utility scale solar energy and its likely effects on agriculture? What don't we know, and what related research is currently planned or underway, especially at Cornell and in our region?

Instructor: David Kay, Dept. Extension Leader, Global Development, Cornell University

1:00 p.m.—4:00 p.m.: Climate Change Impacts and Local Land Use in New York State
It is imperative that the agricultural sector in New York State adjust to the many changes due to fluctuating climate impacts. The class will look at the current and possible future land use issues, economics, and cultural shifts.

Instructors: Allison Chatrchayan, Senior Research Associate, Global Development, Cornell University; Keith Tidball, EDEN Extension Disaster Education Network for New York; Steven Kyle, Associate Professor, Charles H. Dyson School of Applied Economics and Management, Cornell University

Hotel, fees, and registration information is available at https://cvent.me/PrNnAE.

CORNELL SEMINAR

FOCUS AREA: RPS v4

RPSv4: BEGINNERS AND BEYOND

July 17-18, 2023

9:00 a.m.—4:00 p.m.

This two-day course is designed to provide a comprehensive overview of the inner workings surrounding the RPSv4 software that most assessors and staff use on a daily basis. Almost every aspect of V4 will be covered. Day one will explore data entry, file maintenance, administration, valuation, and GIS. Day two will focus on utilizing the standard letters, while introducing students to key aspects of letters and how they can be customized at the local level. Finally, there will be a review of how V4 can assist the assessment office in mass valuation.

Whether you are new to the assessor's office, or a seasoned professional, this course is designed to provide a broader understanding of RPSv4 to make your office more proficient.

This will be a hands-on class in the Cornell computer lab where students will be encouraged to practice and use V4 together.

Instructor: Teri Ross, IAO

USING RPSv4 TO CREATE A VALUATION FACTOR FILE

July 19-20, 2023

9:00 a.m.—4:00 p.m.

This two-day course will focus on the mass appraisal of commercial properties in RPSv4, using almost exclusively the market and income method. Attendees will extract economic data from an RPS file and import it into an Excel spreadsheet, analyze the data, and create a Valuation Factor File (VFF). While in Excel, the class will create a reverse income calculator and a single parcel/multiple use valuation estimator. Additionally, the course will explore and discuss real world data mining options and when to integrate these data sets into your model. Finally, attendees will review how to export and import "borrowed" VFFs, create and assign project maintenance, and run the VFF against a commercial PID.

Instructor: Pat Duffy, IAO

These classes are recommended for those seeking ORPTS continuing education credit.

Hotel, fees, and registration information is available at https://cvent.me/PrNnAE.

CORNELL SEMINAR

FOCUS AREA: VALUATION

LAND AND SITE VALUATION (HYBRID)

July 17-18, 2023

9:00 a.m.—4:00 p.m.

This introductory theory-based seminar is a detailed two-day study on the valuation of raw land, wooded land, building sites (both commercial and residential), and subdivisions. Discussion will include the effects of physical characteristics of land, such as location, size, topography, wetlands, and floodplains, and the legal effects, such as zoning, deed restrictions, and easements. The instructor will also offer an analysis of both economic and social influences on land.

The sales comparison approach to valuation, including the development of paired sales and regression analysis plus five other lesser-known alternatives to valuing land, will be explored with case study application. Case studies involving land tables, residential land, commercial sites, and out-parcels will be applied in this class.

Understanding and reading legal descriptions and surveys, plus utilizing the resources available on the internet, are some of the tools attendees will take away from this class. This seminar is suggested for all real estate professionals and assessors.

DOS credit approved.

Instructor: John Zukowski, IAO, MAI, SRA

UNUSUAL PROPERTY VALUATION (HYBRID)

July 19-20, 2023

9:00 a.m.—4:00 p.m.

This introductory theory-based two-day class will acquaint attendees with how to value unusual property, such as driving ranges and mini golf courses, airports and hangars, parking lots, trucking terminals, slaughterhouses, picnic grounds and groves, grain elevators and fertilizer storage, and veterinary clinics.

DOS credit approved.

Instructor: John Zukowski, IAO, MAI, SRA

These classes are recommended for those seeking ORPTS/DOS continuing education credit.

Hotel, fees, and registration information is available at https://cvent.me/PrNnAE.

CORNELL SEMINAR

FOCUS AREA: PROFESSIONAL ADVANCEMENT

FIVE-DAY CLASSES: MONDAY-FRIDAY, JULY 17-21, 2023

COURSE 1: APPRAISAL PRINCIPLES AND PROCEDURES (HYBRID)

This is an introductory course of instruction in the appraisal of real property, emphasizing legal considerations, economic principles, real estate markets, and analysis. At the conclusion of this course the student will understand the basic terms, concepts, and principles applicable to valuation; understand the appraisal process and its steps; and apply the valuation process and its steps to course exercises and to "real world" situations.

Instructor: Tom Frey, FIAO

This course is required for assessors seeking basic certification from ORPTS.

COURSE 2: APPLICATION OF THE THREE APPROACHES TO VALUE (HYBRID)

This is an intermediate course of instruction that will build on assessors' knowledge of basic appraisal procedures and the use of the three approaches to value. At the conclusion of this course, the student will understand and be able to apply the three approaches to value and reconcile the three approaches to value into a final value opinion.

Instructor: Nate Gabbert, FIAO

This course is required for assessors seeking basic certification from ORPTS.

IAAO 400: ASSESSMENT ADMINISTRATION

This class provides fundamental management concepts for management and supervisory personnel in the assessor's office. The course begins by emphasizing the need for management, and the various roles placed on the assessor and all supervisory personnel. The course then introduces the four major management functions (planning, organizing, directing, and controlling). Although the four functions are interrelated, a separate chapter is devoted to each one. This provides for a greater understanding of the major functions.

Instructor: Edye McCarthy, IAO

This course is one of the required electives for the State Certified Assessor Advanced (SCAA) designation.

IAO-1: ASSESSMENT METHODOLOGIES AND TECHNIQUES

A fundamental course designed to give a thorough overview of the methodologies and techniques available in the valuation process and assessment administration. This review course should also serve as an excellent review for those students who plan to seek their IAO designation. The instructors for this course have many years of experience and their knowledge will make this a very worthwhile course.

Instructors: Cathy Conklin, FIAO and Denise Trudell, IAO

This course is suggested for assessors planning to take the IAO exam on Saturday, July 22, 2023.

Hotel, fees, and registration information is available at https://cvent.me/PrNnAE.

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, 2023 to: Rob Bick, Chair, Awards Committee, Town of Clay, 4401 State Route 31, Clay, NY 13041, 315-652-3800, rbick@townofclay.org

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, continued on page 14

Awards, continued from page 13

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 15

Awards, continued from page 14

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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NYSAA WANTS YOU!

The NYSAA Nominating Committee is charged with the responsibility of selecting and proposing a slate of Executive Board candidates for the general membership to consider for election.

Membership on the Executive Board demands a commitment of hard work and time to serve our Association. The personal and professional satisfaction derived, however, is immeasurable.

Any Regular Member who would like to be considered for Executive Board candidacy is urged to contact the NYSAA Nominating Committee Chair Jeneen Hill, SCA, by mail at 116 Salina St., Suite 8, Liverpool, NY 13088 by email at jhill@townofevans.org, or by phone at 716-549-5752. All applications must be received by the Nominating Committee with a postmark no later than March 1, 2024 for next year's election..

NYSAA Election Timeline

March 1: All applications to serve on the Executive Board must be received by the Nominating Committee.

March 1: All letters of intent to serve as second vice president must be received by the Nominating Committee.

April 15: Nominating Committee shall announce the proposed ballot of candidates.

June 1: Any petitions from candidates not proposed by the Nominating Committee must be submitted to the Nominating Committee.

July 1: Ballots will be distributed to voting members.

August 1: Deadline to accept ballots. The executive director will notify the membership upon completion of verification of balloting results.

2023-2024 Executive Board Slate of Candidates

President: Maggie Alix, Village of Green Island

First Vice President: Rob Bick, Town of Clay

Second Vice President: David Roach, IAO, Towns of Granby, Hannibal, Huron, Orwell, Palermo, Scriba, Williamstown

There are four candidates for three open seats:

Board Member: Lisa Goree, Town of Southhampton

Board Member: Josh Herman, IAO, Town of New Castle

Board Member: Jill Murphy, Town of Cheektowaga

Board Member: James Snyder, IAO, Towns of Clifton, Diana, Fine, Morristown, Piercefield, Pitcairn

Ballots will be distributed to voting members on July 1.

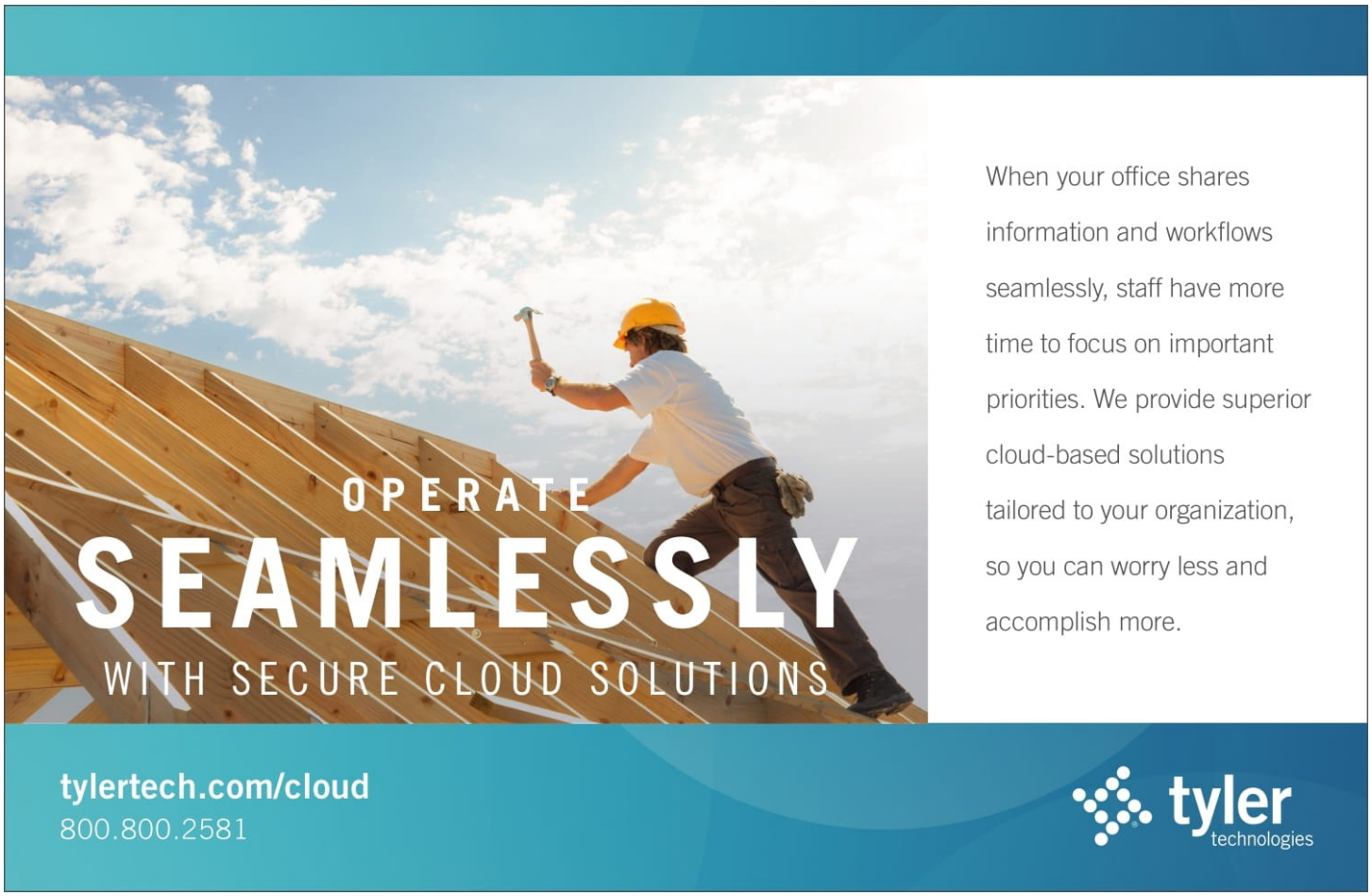
MEMBER MILESTONES

Milestones include new members, position changes, retirements, deaths, etc. Your help is needed to ensure that every milestone is noted! Please email your milestones to admin@nyassessor.org.

Please welcome new members: Kevin Andrews, Director, Genesee County Real Property Tax Services; Shari Blass, Broome County Real Property Tax Services; John Bonanno, Towns of Hadley, Princetown; Sharrie Conly, Town of Clarence; LaChelle Dilcox, Town of Potsdam; Ryan Feane, City of Gloversville; Gerardo Feo, Town of Lloyd; Daniel Horst, Town of Kinderhook; Tracey Howe, Town of South Bristol; Renee Montero Kober, Town of Argyle; Brittany Jurnak, Town of Guilderland; Pilar Lyons, Town of Manlius; Stephanie Maher, Town of West Monroe; Carla McNamara, Town of Monroe; Danielle Mitchell, Town of Potsdam; Louis Necroto, Town of Smithtown; Laura Peary, Town of Dickinson; Stacy Rank, Cayuga County Real Property Services; Patty Rubino, Town of North Greenbush; Ryan Tyreman, Town of Manlius; Lindsay Votra, Washington County Real Property Tax Services

Please welcome returning member: Ronda Patton-Mesidor, Village of Hempstead

In Memoriam: Anthony R. Galletto, retired director, Monroe County Real Property Tax Service; Cheryl Timmons, Town Assessment Clerk, Town of Ossining



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 May 31, 2023 and by encouraging those who aren't members to join.

After May 31, 2023, the NYSAA office will determine which counties meet the 100% membership criteria outlined above. The May 31 deadline for membership is firm. Anyone joining NYSAA after May 31, 2023 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!

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 1, 2023.***
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

THE FUND

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 in October.

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 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 2022 would next be eligible for the 2025 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.

Scholarships, continued on page 20

Scholarships, continued from page 19

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.

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.

Save the Date!

Fall Conference

October 3-6, 2023

Saratoga Hilton

534 Broadway

Saratoga Springs, NY 12866

The 2023 conference will run Tuesday—Friday.

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

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

To enter, complete the entry form printed below and return it to:
Robert A. Criddle, IAO, Chair
John H. Way—John M. Costello Memorial Educational Fund
Town of Clarendon Assessor's Office, 16385 Church St., P.O. 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
2024 Cornell Seminar and Annual Conference 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

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

Denise Trudell, IAO
Chair, Awards Committee
dtrudell@salina.ny.us

Committee Members: Rochelle Harris, IAO and Brian Phelps, 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.

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.

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.

Awards, continued on page 23

Awards continued from page 22

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.

LIFE MEMBER
Life membership may be awarded to members who retire from service and who, in the judgment of the Board, merit special recognition for valuable services. Such persons shall have been members for at least ten years, Charter Members, or chair of the Board of Trustees. It shall not be given to Fellow Members as Fellowships include life membership.

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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
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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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