



NEW YORK STATE
ASSESSORS ASSOCIATION

BULLETIN

VOL. LXXXIV

MARCH-APRIL 2024

No. 2

What Will You Achieve this Year?



Set your professional goals and reach them with NYSAA: one-day classes, Fall Conference, and the Cornell Seminar

EDUCATIONAL CALENDAR

All classes listed below are offered online. Please visit www.nyassessor.org to register.

Upcoming IAO One-Day Seminars:

Agricultural Exemptions

April 12, 2024

Instructor: Jim Kirsch, IAO

How Not to Go to Trial on a Tax Certiorari Case (but Win if You Have To)

April 26, 2024

Instructor: John Zukowski, IAO, MAI, SRA

[Click here to register for the above classes.](#)

The following classes are not yet open for registration:

Valuation of Hotels and Motels

May 10, 2024

Instructor: John Zukowski, IAO, MAI, SRA

Ethics for the Assessor

June 12, 2024

Instructor: Edye McCarthy, IAO

Developing Cap Rates

June 21, 2024

Instructor: Roger Miller, IAO, MAI

Annual V4 Tasks for Assessors

August 23, 2024

Instructor: Teri Ross, IAO

Reading and Understanding Leases

August 26, 2024

Instructor: John Zukowski, IAO, MAI, SRA

Sales, Sales, Sales

September 6, 2024

Instructor: Todd Wiley, IAO

Critiquing Appraisals for Assessment Challenges

September 11, 2024

Instructor: John Zukowski, IOA, MAI, SRA

Valuation of Self-Storage Units

October 18, 2024

Instructor: John Zukowski, IAO, MAI, SRA

Check the NYSAA website for the most up-to-date information on classes, the Cornell Seminar, and the Fall Conference.

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Happy Spring!



President's Message



NYSAA President Maggie Alix

Reflecting on the early days of April, two things are certain: my NCAA bracket is officially busted, and New York State has not yet passed the budget. Albany hosted the women's NCAA East Regional Sweet 16 games this past weekend. It was an electrifying experience but now that the excitement is over, I hope that Albany can get back to work on the state budget.

Since the last Bulletin, the state Assembly and Senate have released their one-house bills. Here are some of the relevant highlights:

Both the Assembly and Senate omitted **Part M, Clarifying the Telecommunications Assessment Ceiling Program**, from their one-house bills. Scott Shedler, IAO and I contacted the Assembly Real Property Tax Committee to inquire, and we were told it was removed because it did not have fiscal implications but rather the provision would be discussed at length through legislation after the budget.

The Assembly also omitted **Part N, Returning Tax Foreclosure Surplus to Property Owners**. The Senate did keep the provision but added homeowner protections. You can review the full text in Senate bill S.08309-A.

The Assembly has added language to establish a property tax relief rebate check, which will be payable in the fall of 2024 if included in the final budget. Similar to previous rebate checks, eligible recipients would have received either the Basic or Enhanced STAR exemption or credit check with an income below \$250,000. The Senate added language to increase the value of

the volunteer firefighter's personal income tax credit from \$200 to \$800. The proposed language in Senate bill S.07286 would also allow volunteer firefighters to receive both the RP-466-a exemption and the income tax credit.

Please keep in mind that at this point in time, we are uncertain whether these proposals will be included in the final budget. I will be sure to send out an email once the budget has been passed and we are able to confirm the context within.

The NYS Department of Tax and Finance (NYSDTF) recently released the final 2024 Solar and Wind Valuation Model. Despite our best efforts, NYSAA's comments were not incorporated in the final model. The notable changes included net metering projects, default market transition/community credits, updated revenue/expense forecasts and discount rates. Visit NYSDTF's website to review the final model, discount rates, the user guide and FAQs. Thank you to all who took the time to provide comments on the model, either directly to DTF or through NYSAA.

We continue to build relationships and trust with our state leaders. Warren, Scott and I were recently invited by Assemblywoman Jamie Williams, chair of the Assembly Real Property Tax Committee, to attend a committee meeting to be introduced as a resource to the committee members and staff, and we have been given the opportunity to give a brief presentation. Some legislative issues make us feel like we're in a never-ending battle. However, amidst the hurdles, it's important to recognize and celebrate the small wins along the way.

Lastly, I invite all of you to attend the Cornell Seminar on Professional Development being held July 14-19 at Hotel Ithaca, Ithaca, NY. Continue reading the Bulletin for more registration information. Your participation will not only benefit you personally and professionally but also add value to the overall conference experience. Your presence will enrich the discussions and will help foster meaningful connections within the assessment community. I hope to see you there – let's make this event a memorable and successful one together!

Executive Director's Message

Appraisers, Assessors, and Realtors, oh my. What is the difference anyway? We have seen some drastic changes in the real estate market all over the state of New York since the COVID-19 pandemic. It seems that the glass ceiling in our local markets has long been broken, and I have not seen any indication that it will slow down.

Since my last article in the January/February Bulletin, the revaluation process has continued to gain press, especially in my immediate area - Town of Elbridge, Onondaga County and City of Oswego, Oswego County.

The local news media continues to paint the picture that the local assessor has gone mad with the publication of the preliminary assessments mailed to all the property owners. Obviously, because of my knowledge of the assessment profession, I can easily dismiss these false claims as just over-zealous property owners refusing to listen to and understand the concept of assessment administration/valuation. It made me stop and think about appraisers, assessors, and realtors, and how we are similar and yet worlds apart.

There is not enough space to go over each category in its entirety, but let's take a look at them, nonetheless.

Assessor: Of the many responsibilities assessors face, one is the valuation of real property located within their respective municipal boundaries. We can utilize several different methodologies, including cost, market, and the income approach. The values derived from those approaches are then applied against the current level of assessment (LOA) or equalization rate, which becomes the assessment. The assessment is then used to determine everyone's piece of the taxable pie we are all forced to consume. Sound familiar? Of course, it does. The assessor's salary depends on many factors, including the size of the town and the number of hours required. The salary is independent of the specific outcome of the property being assessed. Many of us would argue that the pay does not correspond with the amount of work or understanding necessary to do the job well. Assessors are not licensed, they are certified, and they are required to receive 12 hours annually of continuing education.

Appraisers: Similar to assessors, appraisers value property as well. Typically, though, appraisers will fall into smaller subcategories of expertise; commercial versus residential, or VA loans versus conventional, primarily focused on valuation. Appraisers provide an unbiased opinion of value for lenders, property owners, litigation, and realtors. Appraisers are not allowed to accept any appraisal assignments on a contingency fee basis. The fee the appraiser charges has nothing to do with the outcome of the property being appraised and is typically agreed to upon assignment commencement. Appraisers are licensed in NYS and thereby require 28 hours of continuing education during their two-year license validation period.

Realtors, real estate brokers, and real estate agents: A Realtor is a real estate professional who is a member of the National Association of Realtors. Real estate brokers are licensed professionals who provide services to buyers, sellers, or renters of real estate. They assist all parties of the real estate transaction to help navigate the complexities of the process. Real estate agents, called salespeople in NYS, are licensed but must be employed by a licensed broker. They are usually very knowledgeable of their respective local markets and property values. Much like appraisers and assessors, agents and salespeople are required to obtain 22.5 hours of continuing education during their renewal period. The major difference between agents and assessors/appraisers is the fee structure. It was common practice that in a normal residential sales transaction, the commission was 6 – 7%, split between the seller and buyer agent. The more the property sells for, the more the agents make, collectively. This is the only fee that is based on the value of the property. I understand that quantifying what a realtor does is difficult, and the time and effort spent on both marketing and finding properties can be daunting. I just wonder if the fee should be based on transaction price.



Warren J. Wheeler, IAO
NYSAA Executive Director

Executive Director's Message, continued from page 4

I bring this up because the National Association of Realtors (NAR) recently announced a settlement agreement was made on March 15, 2024, where the NAR continues to maintain no wrongdoing with the Multiple Listing Service (MLS) cooperative compensation model rule (MLS Model Rule) <https://www.nar.realtor/newsroom/nar-reaches-agreement-to-resolve-nationwide-claims-brought-by-home-sellers>.

The gist of this settlement states that the commission can no longer be part of the MLS listing and that buyers **must** sign a Buyer Representation Agreement, which will include the commission amount.

The intent of this article is to initiate a conversation about the fact that the market is in a state of unprecedented gains and many appraisers find it difficult to value properties at their transaction price, however, one segment, in particular, seems to benefit exponentially.

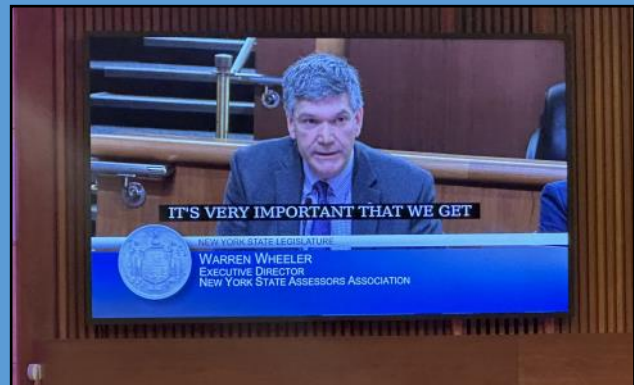
Let me share a quick story of what is indicative in the local Syracuse area market. Maybe you will find it familiar. Young potential buyer finds a listing that appeals to them. They are pre-approved for a \$160,000 loan. The property is listed at \$129,900, so the potential buyer submits an offer, with the aid of an agent, of \$145,000. The buyer agent presents the offer to the listing agent, and the listing agent says "Thank you very much. We have an open house tomorrow. I will let you know." Open house yields several offers, and the house ultimately is pending at \$175,000. Contrast that to the time I purchased my home, and the offer could not have been signed quickly enough, and it was significantly less than the list price. Oh, those were the days.

So, what exactly is my point? First, assessors and appraisers interpret their respective markets. We rely on historical data for our valuation methods. There is nothing for an assessor or appraiser to gain from increasing property values and, in contrast, there is nothing for them to lose if the market is declining. Dare I say it is what it is.

I feel that is not the case for agents. There is a direct relationship between the transaction price and the amount the agents receive. They have a vested interest in the outcome of the transaction.

As much as I know about real estate valuation, I would never think about buying a house without the help and assistance of an agent. I am just pointing out that, whether it is intentional or not, the relationship between the selling price and commission may be one of the many reasons why our market is responding the way it is. Maybe now is the time to look into other options. Remember Heraclitus said it best, and I quote "There is nothing permanent except change."

NYSAA Executive Director Warren J. Wheeler, IAO Testifies at Joint Legislative Budget Hearing on Taxes in Albany



Along with Warren, representatives from the Fiscal Policy Institute, New York Communities for Change, New York Working Families Party, Invest in Our New York, Citizen Action of New York also testified on February 14, 2024. This was the first year that the hearing was held in a panel format instead of individual testimony.

From the IAO Chair



Rochelle Harris, IAO
Chair, IAO Board of Trustees

Happy Almost Tentative Roll Day!

Do you ever feel like you are living the movie Groundhog Day? Especially on Taxable Status Day when I feel every year I have the same repeat offenders I need to call; send second notices to; call family, neighbors, and friends; and check with the town clerk for a friendly and somber game of dead or alive. We sure take care of our taxpayers, if they only knew.

We are quickly coming up to October 2025 where we are all up for reappointments and, with that, we will also see numerous retirements. We have to realize that people are not lining up to take assessor jobs. So many questions in my mind and concern for the future. How do we grow our profession? Are you grooming someone to take over someday? Are your municipal boards receptive to succession planning? How do we reach young people to let them know this truly is a viable and, most days, a rewarding profession?

This is also the time of year when many municipalities begin their budget process, and that means now is the time to ask for budget funds for succession planning and new staff. October 2025 will be here before we know it.

I invite you all to think about my questions, and if you have some ideas to try and tackle this looming situation, please feel free to email me at mcassessor@hotmail.com. Maybe together we can work out some solutions.

Best to you all for the upcoming stressful and busy time over the next couple of months. Keep those rose-colored glasses nearby.

Rochelle

NYSAA Executive Board Member Lisa Goree is First Woman Elected to Lead Shinnecock Indian Nation



Lisa Goree
NYSAA Executive Board

In a historic milestone, the Shinnecock Indian Nation elected Lisa Goree as its first female chairwoman. This is the first time a woman has held this esteemed position since the trustee system was established in 1792. Goree, with her extensive experience as the assessor for the Town of Southampton, brings a wealth of knowledge and well-established relationships to the position.

With Goree's appointment, the number of women serving as trustees has increased from two to three. This is a significant milestone, particularly considering that Shinnecock women were not permitted to vote until 1994.

"I am honored and humbled to know that my tribe has entrusted their confidence in me to represent them and to safeguard the best interests of our Nation," Lisa said.

More information and photos are available on the Shinnecock Indian Nation website at [Shinnecock Welcomes New Trustees \(shinnecock-nsn.gov\)](http://shinnecock-welcomes-new-trustees.shinnecock-nsn.gov).

CORNELL SEMINAR

Plans are underway for the Cornell Seminar on Professional Development, scheduled for July 14—19, 2024. Registration will open soon.

Classes start on Monday, July 15, but be sure to plan to attend the welcome cocktail reception and buffet dinner on Sunday, July 14. It's a time to reconnect with your fellow assessors and share stories!

After classes on Monday, July 15, 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. Some of the classes are offered in person and online and are indicated as hybrid.

In Person Fees:

Two-day classes

IAO: \$240.00

NYSAA Member: \$260.00

Non-member: \$425.00

Four-day class/two two-day classes

IAO: \$380.00

NYSAA Member: \$400.00

Non-member: \$550.00

Five-day class

IAO: \$450.00

NYSAA Member: \$470.00

Non-member: \$625.00

Online Fees:

Two-day classes

IAO: \$215.00

NYSAA Member: \$245.00

Non-member: \$425.00

Four-day classes/two two-day classes

IAO: \$335.00

NYSAA Member: \$375.00

Non-member: \$550.00

Five-day class

IAO: \$425.00

NYSAA Member: \$445.00

Non-member: \$625.00

**The Hotel Ithaca is the
Cornell Seminar hotel.**

**The NYSAA block room
rate is \$139.00 per night.**

**Room reservation infor-
mation will be available
soon.**



Cornell Seminar

FIVE-DAY CLASSES: MONDAY-FRIDAY, JULY 15-19, 2024

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: Edye McCarthy, IAO

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.

FOUR-DAY CLASS: MONDAY-THURSDAY, JULY 15-18, 2024

DATA COLLECTION

This seminar is designed to provide students with the practical procedures to address issues and characteristics common among most property types, along with lecture and discussion on the importance of proper data collection techniques for both residential and commercial real property and how property characteristics impact valuation. There will be “hands-on” instruction with respect to property inspection, building measurements, and collection of the relevant data through the use of GIS imagery and field trips to select property types. In addition to the “hands-on” instruction, there will be classroom exercises regarding proper completion of the property record card, data entry into RPS, and how to effectively use the data collection manual.

This class is not one of the required basic certification courses. It is not equivalent to Fundamentals of Data Collection.

Field trips may include walking. Please be sure that you can comfortably walk for at least one mile.

Instructor: William Purtell, IAO

Cornell Seminar

TWO-DAY CLASSES: MONDAY-TUESDAY, JULY 15-16, 2024

INTRODUCTION TO COMMERCIAL VALUATION AND APPRAISAL CRITIQUE

July 15-16, 2024

9:00 a.m.—4:00 p.m.

This 2-day commercial valuation seminar introduces the concepts of commercial valuation and applies that knowledge to the critique of commercial appraisals. The concepts and topics of anticipation, cap rate development, income and expense analysis, lease interpretation, sales comparison approach, cost approach, and direct capitalization are presented. Students will apply this knowledge by reading, critiquing, and discussing two complex commercial appraisals used in actual tax appeals. It is suggested the students read annotated versions of the appraisals before coming to class. Copies of the appraisals will be provided in advance of the class.

Instructor: John Valente, Tyler Technologies

RPSv4: RESIDENTIAL VALUATION

July 15-16, 2024

9:00 a.m.—4:00 p.m.

A two-day class intended to provide an in-depth hands-on overview of the capabilities of valuation in RPSv4 for residential and vacant properties. Attendees in this class will learn how to analyze sales to develop and create land tables. There will also be a thorough review of both the cost and comparable sales modules. Finally, an understanding of the valuation module, specifically, the differences between running mass valuation versus utilizing single parcel 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

RESTAURANT AND FAST FOOD VALUATION

July 15-16, 2024

9:00 a.m.—4:00 p.m.

This two-day seminar is a dive into the world of restaurant valuation with special emphasis on fast food restaurant valuation. On the first day, the instructor will discuss types of restaurants, their typical layouts, and features that add or subtract from market value. Next, the class will discuss what is being valued: the market value of the physical structure and land, furniture, fixtures and equipment, and/or the going concern. The second day the class will get into the valuation section and discuss the three approaches to value, ending with a case study on the valuation of a fast food restaurant. This is a great seminar for all levels of assessment professionals and appraisers because restaurant properties are in most towns. DOS credit approved.

Instructor: John Zukowski, IAO, MAI, SRA

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

Cornell Seminar

TWO-DAY CLASSES: WEDNESDAY-THURSDAY, JULY 17-18, TOOLS & RESOURCES ON THE TAX DEPARTMENT WEBSITE

9:00 a.m.—4:00 p.m.

Learn more about the website's various tools and resources. Participants will better understand how to find and understand information, learn how to make complex exemption eligibility determinations, and conduct market research using SalesWeb and the Online Sales Report. Students will learn the process on how to efficiently research the website's resources when faced with unusual exemption scenarios in order to make exemption eligibility decisions. Overview of the available resources: Assessor Exemption Manuals, the RPTL, Opinions of Counsel, and RAQs. Overview of SalesWeb and discussion on Ratio Studies with demonstrations. Explanation of the process of performing a Sales Comparison Approach (SCA) for common types of commercial properties.

Topics include:

- Discussion on when a Sales Approach is appropriate vs an Income Capitalization Approach or Cost Approach.
- Description of property characteristics that influence value for various types of commercial properties.
- How to identify potential comparables.
- Selecting the most comparable sales
- Use of a Sales Comparison Grid
- Explanation of the adjustment methodology
- Making a valuation conclusion

This class would benefit newer assessors and more experienced professionals. Attendees need to have their NY. Gov ID: Username & Password to access the secure portion of the website.

Instructor: J. Todd Wiley, IAO

Wednesday-Thursday classes, continued on page 11

REAL PROPERTY ASSESSMENT LEGAL SERVICES



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- Real Property Tax Law and Assessment Administration
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Volunteers Needed


If you've ever taken a one-day seminar with NYSAA, you know that either Warren or Tracy is in the Zoom offering any support needed to the instructor. Usually, it's just monitoring the chat for questions.

NYSAA is looking for interested folks to help out with moderating 2-3 one-day classes. Training provided, and moderators can take the class for free and receive credit.

If you're interested, send an email to wjwheeler@nyassessor.org.

Susan D. Baldwin, MAI, AI-GRS
PRESIDENT





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CORNELL SEMINAR

Wednesday-Thursday classes, continued from page 10

VALUING SPECIALTY LIVESTOCK FACILITIES: DAIRY FARMS

9:00 a.m.—4:00 p.m.

This 2-day dairy valuation seminar discusses the appraisal issues of specialty livestock facilities. The definition of value issues, waste management, environmental and zoning issues, water supply and water rights, manure easements and leases, property rights values, industry analysis/feasibility study, highest and best use are covered. Day One of this class includes a field trip to two working dairy farms. Please dress appropriately and be prepared to stand and walk for several hours. Participants will be asked to carpool from the classroom on the Cornell campus to farm locations outside Ithaca and to Dryden.

Instructor: Rebecca L. Stone, ARA

MANUFACTURED HOMES AND MANUFACTURED HOME PARKS

9:00 a.m.—4:00 p.m.

They are called lot of things - trailer parks, mobile home parks, caravans to name a few - but the industry calls them manufactured homes and manufactured home parks. The first day of this two-day seminar will concentrate on the different types of manufactured homes and the various methodologies of valuing this style of homes. The instructor will also discuss the effect of these homes by location both in and out of manufactured home parks. The second day will focus on manufactured home parks. These are complex appraisals for the assessment community, and there is a lot to know. This class will discuss several topics, starting with the different classifications of the parks, including what makes them different and what adds value. It's the same with the homes, manufactured homes built before 1977 can be substantially less valuable due to manufacturing standards and codes. The issue of what is assessable is a big topic. Are these homes personal property? Are models assessable? There are several opinions of counsel and case law decisions to help with this discussion. After a discussion of valuation methodologies for both the homes and parks, the class will look at and how to apply them and which ones are the best to solve a given problem. Each day ends with an appraisal case study. This seminar is for all levels of assessment and appraisal professionals, entry level to seasoned assessors and appraisers. DOS credit approved.

Instructor: John Zukowski, IAO, MAI, SRA

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100% Membership Contest

Twenty-five and counting! Every year, more counties reach 100% membership! Will your county be counted among the winners this year?

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, 2024 and by encouraging those who aren't members to join.

After May 31, 2024, 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, 2024 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!



ABOUT NEARMAP

Nearmap provides easy access to high-resolution aerial imagery, city-scale 3D and AI data sets, and geospatial tools.

Nearmap is a pioneering technology and innovation company whose cloud-based geospatial information services and aerial surveys provide certainty to an ever-changing world. Nearmap proactively captures over 80 percent of the U.S. population up to three times each year and offers easy access to high-resolution aerial imagery, including:

- Vertical / ortho, oblique, panorama, 3D, AI
- Current and historical images
- On-demand, city-scale 3D datasets
- Location intelligence with Nearmap AI

Every day, Nearmap helps thousands of users conduct virtual site visits for deep, data-driven insights—enabling informed decisions, streamlined operations and better financial performance.



Member Profile



NYSAA President Maggie Alix

Maggie Alix Village of Green Island

By Molly S. MacElroy

All hail the president of the New York State Assessors Association! Where do you even begin to describe someone like Maggie A. Alix, SCA? This woman works tirelessly not only for our association, but also for every single endeavor that is on her plate. She is one of those rare people who, when she says that she will take care of something, she actually comes through and does it with ease, competence, and confidence.

Maggie was born and raised in the Town of Green Island, where she currently lives and serves multiple roles. It would be easier to talk about the things Maggie HAS NOT done to make Green Island, Albany County, and New York State a better place to live than the things she currently does! Maggie received a Bachelor of Arts degree in sociology from Siena College with a minor in health studies. Given that sociology is the study of social life and change within the context of social causes and consequences of human behavior, it's no wonder Maggie is good at everything she takes on in the public sector. Our role as public servants depends on our ability to interact with and serve the public, and Maggie does this with respect and grace.

Maggie has served as the Village/Town of Green Island assessor since 2005. She took a brief break for two years to take on the role of director of Real Property Tax Services for Albany County, but she left that position because she had other aspirations. Green Island is a unique municipality of just one square mile and 900 parcels. While it is mostly residential, there are small commercial businesses and a large industrial project. The municipality lies just north of Albany along the Hudson River, across the river from the City of Troy. Green Island is only one of five co-terminous town-villages in the state. Though Green Island has a town supervisor and a council, the village board is the lead governing body, which is different from other places.

Currently, Maggie wears several different hats for Green Island: assessor, code enforcement officer/building inspector, parks & recreation Director, and executive assistant to the mayor. That can create some issues in her day-to-day work. When asked about some of the challenges she faces, Maggie said, "Employees in small municipalities often have to wear multiple hats, however a huge benefit to that is that it has provided me with a more well-rounded approach to county and local government." Additionally, she said that a small municipality needs to provide the same services as a city or large town and needs to meet the same state mandates, but there are fewer property owners to fund the expense, therefore they have to be more strategic in how they approach all that they do.

Like many assessors, this role was not really in Maggie's life plan. After graduating from Siena, she attended Albany Memorial Hospital School of Nursing. She started working for the village as a part-time recreation director while in school. After a year of nursing school, she sustained a back injury that ended her path to nursing. At the same time, the assessor was retiring, so she took the position (knowing relatively little) to create a full-time job spending half of her time in parks and recreation and half of her time in assessment. After just a few years, she decided to take on the code enforcement and building inspector roles as well.

One thing that Maggie enjoys about the assessor role is exemptions. While it can be overwhelming with all of

Member Profile, continued from page 14

the changes at the state level, it gives her the opportunity to interact with property owners, especially the seniors in her community. Often, as the codes/planning/zoning/yelling at kids in the park and bad news delivery person, when she helps her seniors “save money,” they usually end up being her best friends. Another aspect of the assessment profession that Maggie loves is her assessor colleagues. She is continually learning from them and believes she is never the smartest in the room. She is always in awe of listening to another person’s experience and she knows that she would not be as heavily invested in NYSAA if it were not for the people.

Maggie has worked with Scott Schedler, IAO for the past five years on the NYSAA Legislative Committee. She credits Sue Otis, FIAO for giving her the confidence to assume that role, and she has never looked back. Both she and Scott have accomplished so much in five years, and she feels they are only getting started. She whole-heartedly believes that people around the state do not realize the value of the assessor and what their work means for the community as a whole. She will continue to advocate for the importance of assessors and the assessment profession to town supervisors, to boards, to the Department of Tax and Finance, to the State Legislature and, quite frankly, to anyone who will listen.

Aside from her many roles within her municipality, Maggie has been on the NYSAA Executive Board since 2015 and has been a member of almost every single committee. She has been active in the Albany-Schenectady County Assessors Association, serving as a past president and currently on the Executive Board. She has been the treasurer and now CEO of the Green Island IDA and was a member of the Capital District Transportation Committee. She currently serves on the Albany County Stormwater Coalition, the Albany Pool Communities Corporation Board, and the Albany Pool Communities Intermunicipal Agreement Board.

As if she had any free time, Maggie serves many different organizations in her personal life. She is the president of the Board of Directors of Green Island Senior Citizens, Inc. Additionally, she is the director of both the Green Island Food Pantry and the Green Island Christmas Program. She absolutely loves high school and college sports and has coached many different levels of basketball from CYO to high school. Maggie loves to travel and to read, but nothing in this world is more important than her family. She is very close to her mother and her siblings and siblings-in-law, but her favorite people in this world are her six nieces and nephews. She is absolutely their biggest fan and supports them in whatever sport they play. Rightly so, Maggie was the recipient of the Woman of Distinction Award from Albany County in 2018.

I feel so lucky not only to call Maggie a colleague, but also a true friend. She is a role model for everyone. You will not find a better leader, colleague, or friend in this world!

NYSAA at AOT

NYSAA President Maggie Alix and, seated from left, Dylan Harris, Attorney, Whiteman, Osterman, and Hanna; NYSAA Legislative Liaison Scott Schedler, IAO; and Steve Sherwood, MAI, President, Valuation Plus gave a presentation on cell tower valuation at the AOT conference in New York City in February.



Guest Commentary

The Real Property Taxable Status of New York Limited Liability Companies

By Kara J. Cavallo, Esq., Partner, J&G Law, LLP

There are a number of troubling issues concerning the taxable status of New York limited liability companies (“LLCs”) for purposes of Real Property Tax Law (“RPTL”) sections 420-a and 462 exemptions. Holding title to real property in the form of an LLC is a popular way of owning real property because it shields the individual members of the LLC from personal liability, limits the liability of the property owner to the value of the real property, provides favorable tax treatment under the Internal Revenue Code, and provides some level of anonymity to the individual members of the LLC, among other benefits. However, there has been an increase in real property tax exemption applications from LLCs that purport to be nonprofit entities pursuant to RPTL §420-a, with little to no guidance whatsoever as to how those applications should be evaluated.

RPTL §420-a(a) provides that real property “owned by a corporation or association organized or conducted exclusively for” exempt purposes may qualify for the exemption. The New York Court of Appeals in *Matter of Greater Jamaica Dev. Corp. v. New York City Tax Comm’n*, 25 N.Y.3d 614, 625 (2015), accepted, without deciding, that a Delaware LLC could qualify as an exempt entity pursuant to RPTL §420-a. However, Delaware LLCs may be formed for nonprofit purposes pursuant to Delaware law. See 6 Del. C. § 18-106(a). New York LLCs, on the other hand, can only be formed for for-profit purposes pursuant to the New York Limited Liability Company Law (“LLCL”). See LLCL §§102(e), 201. New York LLCs have the legal right to do many things that nonprofits are constrained from doing, such as conveying all or substantially all of their assets without approval by a court or the New York Attorney General’s Office, and dissolving, winding up affairs and paying distributions to members.

For purposes of federal income taxation, an LLC may be disregarded or treated as a “pass through” entity. However, RPTL §420-a expressly requires the entity that owns the real property to qualify for the exemption. Thus, if title to real property is held in the name of an LLC, the LLC may not merely be disregarded for purposes of RPTL §420-a. Instead, the owner-entity itself must be closely scrutinized to determine whether it is entitled to the exemption.

So where does this leave assessors who are evaluating exemption applications submitted by LLCs, as there is little to no guidance on this emerging topic? As a preliminary matter, the applicant bears the burden to show entitlement to the exemption by convincing evidence. In *Matter of Greater Jamaica*, the Court of Appeals found “evidence in the record” that the LLC “was created to assist in the charitable purposes of its member,” where its sole member was an exempt entity that would also qualify for the RPTL §420-a exemption and the LLC’s governing documents expressly provided that the LLC was formed to carry out the charitable purposes of the sole nonprofit member, that it would operate the property on a “nonprofit basis,” and that the LLC’s purposes were limited to those “not inconsistent with” its sole nonprofit member’s exempt status. 25 N.Y.3d at 622, 625 fn.3. Thus, if *Matter of Greater Jamaica* opened the door a little bit for LLCs to prove entitlement to a RPTL §420-a real property tax exemption, then it limits eligibility to only those LLCs who have a sole nonprofit member (or members) that would also qualify for the exemption and requires that the LLC’s governing documents provide that the LLC is limited to the nonprofit purposes and conduct of its sole nonprofit member.

To qualify for the RPTL §420-a exemption, an LLC must therefore have a sole member that is a nonprofit entity that would also qualify for the exemption, and the LLC’s Articles of Organization and Operating Agreement must be closely scrutinized to determine whether it is limited to the exempt purposes and nonprofit activities of its sole exempt member. On a separate point, an LLC cannot qualify for an RPTL §462 exemption at all because the plain language of that statute limits that exemption to a “religious corporation” – by definition, a corporation formed under the New York Religious Corporations Law.

Editor’s Note: The views expressed in this commentary are those of the author and may not represent NYSAA.

Board Service

NYSAA WANTS YOU!

NYSAA Executive Board members play a crucial role in shaping your organization's future and making a positive impact on those in the assessment community. Experience or skills, though not required, would be helpful in the following areas: accounting, finance, marketing, information technology, public relations, strategic planning, event planning, and/or nonprofit board service.

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.

Any Regular Member who would like to be considered for Executive Board candidacy is urged to contact the NYSAA Nominating Committee Chair Teri Ross, IAO, by mail at 116 Salina St., Suite 8, Liverpool, NY 13088 by email at terir@queensbury.net, or by phone at 518-761-8243 for an application. All applications must be received by the Nominating Committee with a postmark no later than March 1, 2024.

NYSAA Election Timeline

March 1: All applications to serve on the Executive Board submitted to the Nominating Committee.

March 1: All letters of intent to serve as second vice president submitted to 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.

Interested in Serving on the IAO Board of Trustees?

The Institute of Assessing Officers (IAO) Board of Trustees plan the educational programs for the Cornell Seminar, the Fall Conference, and the one-day seminars.

*The IAO 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, 2024.
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.

Scholarship, continued from page 18

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.

LAST REVISED: 08/03/2022

*Save the Dates—NYSAA
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Woodcliff Hotel and Spa
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John H. Way—John M. Costello Memorial Educational Fund
2025 Cornell Seminar, Annual Conference, and IAO Scholarship Lottery

At the 2024 Annual Conference, The Fund will be giving away twelve (12) scholarships to the 2025 Cornell Seminar and four (4) scholarships to the 2025 Annual Conference. All **Regular Members**, including assessors and assessment staff, in good standing with the NYSAA, are eligible to enter the lottery for these scholarships. **Two (2) IAO Scholarships for the IAO Course 1 and IAO Exam will also be drawn for entrants with four years' experience. These bi-yearly scholarships are offered every two years.** All scholarship drawings will be held the evening of Wednesday, September 25, 2024 at the Woodcliff Hotel in Fairport, NY.

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

James Molinaro, Jr., IAO, Chair

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

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

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

John H. Way—John M. Costello Memorial Educational Fund
2025 Cornell Seminar, Annual Conference, and IAO Scholarship Lottery

Name: (**PRINT LEGIBLY**) _____

Position: _____

Municipality: _____

Mailing Address/P.O. Box: _____

City: _____ Zip: _____

Telephone Number: _____

Email Address: _____

Check which lottery you wish to enter (you may enter more than one):

_____ Cornell Seminar

_____ Annual Conference

_____ **IAO Scholarship: IAO Course 1 & IAO Exam (biyearly; requires 4 yrs. experience)**

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

Regular Member's Signature: _____

IAO AWARDS

The Institute of Assessing Officers is proud to present the following list of award recipients. 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 sections below describe each award, the years awarded, and the recipients of the award.

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 submit your nominations using the form at the bottom of this webpage (scroll to the bottom): [NYSAA Awards \(nyassessor.org\)](https://nyassessor.org/NYSAA-Awards)

Victoria Sirota, IAO
Chair, Awards Committee

CERTIFICATE OF APPRECIATION

Who can nominate: Anyone
Who can receive: IAO member or non-member
Given to Active or Retired IAO Member: Either

CHAIR'S AWARD

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

Who can nominate: IAO Chair
Who can receive: IAO member or non-member
Given to Active or Retired IAO Member: Either

DAVID BRIGGS EXCEPTIONAL NEW INSTITUTE OF ASSESSING OFFICERS MEMBER AWARD

This award will be presented in recognition of the Institute of Assessing Officers member, of less than three years, who has shown character, integrity, and skills that favorably reflect on the Institute of Assessing Officers, the professional status of the assessor, and the assessment profession through the support of education.

David Briggs was an instructor and author of numerous courses. He is a past NYSAA president, IAO Trustee, Dean of the Cornell Seminar, Fellow of the Institute (FIAO) and Executive Director. He was a mentor to new members and consistently encouraged them to pursue education and further the assessment profession. His quiet dedication left a permanent imprint on the Association.

Qualities displayed: David was a mentor to others, supported education, and was an active committee volunteer.

To be awarded for the first time in 2024.

Years of service: Less than 3
Who can nominate: Anyone
Who can receive: IAO Member
Given to Active or Retired IAO Member: Active

IAO Awards, continued from page 21

ELLIOT GLASER LIFETIME ACHIEVEMENT AWARD

This award shall be presented to the Institute of Assessing Officers 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.

Elliot Glaser was the assessor for the City of White Plains. He served as an IAO Trustee, Fellow of the Institute (FIAO), was presented with the Distinguished Service Award, and served as Dean of the Cornell Seminar. He was John H. Way - John M. Costello Memorial Educational Fund's financial advisor in its early years, getting it off to a great start.

Qualities displayed: Elliot was a mentor who listened without questioning others' knowledge or experiences and always available to help and used storytelling as a means to connect with colleagues.

Years of service: At least 10 years

Who can nominate: Anyone

Who can receive: IAO Member

Given to Active or Retired IAO Member: Either

GEORGE J. HILL EDUCATOR EMERITUS AWARD

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

George J. Hill was the assessor for the Town of Greenburgh. He was an instructor and collaborated with John Walsh to author an "In Training Correspondence Course." He was an IAO Trustee, Fellow of the Institute (FIAO), Cornell Seminar Dean, and a moving force behind the John H. Way - John M. Costello Memorial Educational Fund.

Qualities displayed: Despite his busy schedule, George found time to write educational manuals and effectively promoted professionalism through his instruction style. He was a forward-thinking, likeable instructor and was willing to share his knowledge and experience with his students.

Years of service: Taught 7 times in the last 10 years

Who can nominate: Anyone

Who can receive: IAO member instructor

Given to Active or Retired IAO Member: Either

INSTITUTE OF ASSESSING OFFICERS DISTINGUISHED ASSISTANCE AWARD

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

Qualities displayed:

Years of service: N/A

Who can nominate: Anyone

Who can receive: IAO Member

Given to Active or Retired IAO Member: Active

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 C. Gamage was the commissioner of assessment for the City of Syracuse for 25 years. He opposed tax breaks for businesses and oversaw the city's first revaluation in six decades. John was the consummate professional who preferred to perform diligently in the background rather than be center stage.

IAO Awards, continued on page 23

[IAO Awards, continued from page 22](#)

Qualities displayed: John was kind, humorous, helpful and, most of all, encouraging. John spurred colleagues to reach outside their comfort zone as he often did himself and challenged the status quo.

Years of service: At least 10 years

Who can nominate: Anyone

Who can receive: IAO member or non-member

Given to Active or Retired IAO Member: Either

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 Institute of Assessing Officers.

John E. Walsh was the assessor for the City of Peekskill. Along with George J. Hill, he organized, implemented, and maintained a correspondence course for assessors.

Qualities displayed: John was instrumental in helping to further the goals of assessors and understood the difference between large and small jurisdictions and upstate/downstate issues.

Years of service: At least 5 years

Who can nominate: Anyone

Who can receive: IAO member or non-member

Given to Active or Retired IAO Member: Retired

JOHN F. ST. GEORGE AWARD

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

John F. St. George sat on the first IAO Board of Trustees, was awarded the Institute's second-ever Fellowship (FIAO), and was the first IAO Journal editor.

Qualities displayed:

Years of service: N/A

Who can nominate: IAO members

Who can receive: Author of article published in IAO Journal in past year

Given to Active or Retired IAO Member: Either

LAWRENCE D. BENTON MEMORIAL AWARD FOR DISTINGUISHED SERVICE

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

Lawrence D. Benton was the assessor for the Town of Newburgh and the first President of the Orange County Assessors Association. He was NYSAA President, Chairman of the IAO Trustees, Fellow of the Institute (FIAO), and Editor of the IAO Journal. He created and promoted the One-Day seminars. He strongly believed in professional development and worked with both the IAO and the SREA (Society of Real Estate Appraisers) to bring appraisal courses to New York State and the Hudson Valley. Larry promoted attaining professional designations and was a true motivator to Orange County assessors to obtain their IAO designation.

Qualities displayed: Larry was creative, forward-thinking, and a strong advocate for education. He was passionate about every aspect of the assessment profession and worked with others to achieve common goals.

Years of service: At least 5 years

Who can nominate: Anyone

Who can receive: IAO Member

Given to Active or Retired IAO Member: Either

NYSAA AWARDS

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 below.

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, 2024 to: Dave Roach, IAO, Chair, Awards Committee. Full descriptions of the awards and a submission form (scroll to the bottom) are available on the NYSAA Awards webpage at [NYSAA Awards \(nyassessor.org\)](https://nyassessor.org).

FOR 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. 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. 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.

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.

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

NYSAA Awards, continued from page 24

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.

FOR 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 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.

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.

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: Md Faisal Ahmed, New York City; Krissy Alpuerto, Town of Clay; Gonesh Bhowmik, New York City; Paula Jo Brewer, Town of Jasper; Amanda Clerici, Town of Carmel; Anthony Costanza, Town of Irondequoit; Danielle Cummings, Jefferson County RPTS; Miranda Freiert, Town of Pendleton; Maureen Gilmartin, Town of Hyde Park; Ishmael Guevara, New York City; SK Jakir Hossain, New York City; Devan Korn, Town of Wilmington; Robert Locke, Town of Ontario; J Lotus, Town of Austerlitz; Hasan Mahmud, New York City; Maureen Marsden, Town of North Hudson; Brian McMillan, Town of Carmel; Lora Merlo, Town of Tonawanda; Michele Merritt, Town of Guilderland; Taniqua Mickell, New York City; Stacey Mort, Town of Clay; Khairul Mustafa, New York City; Christopher Paleo, Town of Carmel; Masud Rahman, New York City; Mohammad Rahman, New York City; Cassandra Sanchez, New York City; Daniel Soehren, New York City; Suleyman Sulley, New York City; Jacob Tolone, Town of Salina; Ann Williams, Town of Ogden; William Wood, New York City; Tina Yuckel, Town of Webb

In Memoriam: Wayne Buisch, former assessor for the Town of Phelps; Eileen Kelly, IAO, former assessor for the Towns of Crawford, Goshen, and Minisink, former NYSAA Board member, former President of the Orange County Assessors Association

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