



NEW YORK STATE
ASSESSORS ASSOCIATION
BULLETIN

VOL. LXXXII

MAY-JUNE 2022

No. 3



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



**Fall Conference
September 18—21, 2022
Ft. William Henry
Hotel and Conference
Center
Lake George, NY**

EDUCATIONAL CALENDAR

Please visit www.nyassessor.org to register.

All classes are delivered online via Zoom.

IAO One-Day Seminars:

Valuation of Small, Mixed Use Properties

June 24, 2022

Instructors: Edye McCarthy, IAO and Roger Miller

Developing Cap Rates

June 29, 2022

Instructor: Tom Frey, FIAO

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

Agricultural Valuation

August 12, 2022

Instructor: James Kirsch

Valuation of Marinas

August 17, 2022

Instructor: John Zukowski, IAO, MAI, SRA

Valuation of Commercial Properties

August 26, 2022

Instructor: Todd Wiley, IAO

V4 Valuation

August 31, 2022

Instructor: Teri Ross, IAO

Valuation of Assisted Living Facilities

September 2, 2022

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

Cost Approach in RPS

October 3, 2022

Instructor: Teri Ross, IAO

CAMA Modeling/Trending

October 14, 2022

Instructor: Jeff Bartholomew

AAR/COE/Appportionments

October 21, 2022

Instructor: Jim Kirsch

2022 CALENDAR OF EVENTS

Cornell Seminar on Appraisal

July 17-22, 2022

Hotel Ithaca, Ithaca, NY

Annual Conference

September 18-21, 2022

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

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NYSAA Executive Board Election

Ballots to elect the 2022-2023 NYSAA Executive Board President, First Vice President, Second Vice President, and three Board members will be distributed via email to all paid voting members on July 1. This year, four people are running for the three Board member seats. Voting will take place via Survey Monkey. Voting members—keep an eye out for your ballot and be sure to vote!

President's Message

I would like to start out by saying thank you to Scott Shedler, IAO for his tireless hard work advocating for much needed changes in the assessment realm. I'm happy to report the condo bill that NYSAA has had on its legislative agenda for decades finally passed both the state Assembly and Senate, and it is awaiting Governor Hochul's signature. Thank you to Scott & Maggie Alix and the NYSAA Legislative Committee for all your dedication. I encourage you to take the time to read the condo bill (A3491B/S5946). It is local option, so your municipality will have to pass a local law.

I would like to commend and thank the Town of Blenheim, Town of Carlisle, Town of Cobleskill, Town of Conesville, Town of Esperance, Town of Jefferson, Town of Middleburgh, Town of Sharon, Town of Summit, Supervisor Donald Airey for the Town of Blenheim, and Cynthia A. West for requesting a restraining order via Article 78/Declaratory Judgment. Not only did they file an Article 78 against the NYS Solar Model, the Albany County Supreme Court apparently sees some validity in their concerns because, on April 29, it signed a temporary restraining order. The restraining order also restrained assessors and assessing units from being bound to use the Model. The restraining order was accompanied by a Petition-Complaint alleging that NYS DTF failed to follow the State Administrative Procedure Act in promulgating the Model and therefore, the Model is null and void. It's nice to know our voices are being heard. We can't stop there, we must keep our solar concerns in the forefront, and we must continue to monitor the situation and push for changes.

The Cornell Seminar on Appraising registration is open, but hurry - registration closes June 17, 2022 for in-person. Mark your calendars! The Fall Conference this year is in Lake George, September 18-21, 2022. I hope to see you all there!

I would like to thank the Executive Board and Committee members. Without your dedication to NYSAA we wouldn't be where we are today. There are many moving parts, which you don't realize till you are on the NYSAA Board, and with that being said, I encourage each and every one of you to get involved. We are a TEAM!

As always please contact me if you have any questions or concerns.

Go TEAM NYSAA!



Jeneen M. Hill, SCA, NYSAA President

TAKE THE NEXT STEP IN YOUR PROFESSIONAL DEVELOPMENT!

IAO EXAMINATION ANNOUNCEMENT

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

Exam Date

July 23, 2022

Location

Hotel Ithaca, Ithaca, NY

Application Deadline

June 24, 2022

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

Executive Director's Message

I've heard that *"Patience is not the ability to wait, but the ability to keep a good attitude while waiting."* Never does that ring truer than today. I have been a NYSAA member for over 20 years, and the one issue I recall sparking the most debate in the assessment field - other than STAR - is the dreaded condo loophole. Yes, for longer than I have been a member, our association has been fighting the unfairness of the valuation methodology for condominiums. Every year we attempted to repeal RPTL§581/339y, and every year ended in disappointment.

A quick review, for those who may be unfamiliar with the issue. Condominiums and cooperatives across New York State currently receive preferential tax treatment. They are being assessed as income-producing properties, which they are not, and bear no relationship to the properties' market value. This practice tends to reduce condominium and cooperative assessments and unfairly limits the revenue-raising abilities of local governments.

We spent countless years talking with lawmakers, representatives, municipal officials, reporters and, quite frankly, anyone else who would listen. Each year we remained patient. We continued to spread the word about the law's inadvertent shortcomings and while the law's intent might have been good, its actual use was not. We pointed out repeatedly how properties that seemed to appear to be identical on the outside, somehow would not be paying the same in taxes, even though they were in some instances located right across the street from one another. For years, bill after bill to close the loophole would be introduced, but never passed.

During the 2018 Legislative Session, the bill passed the Assembly. We started to get excited, only to find out that it did not pass the Senate. It was this constant high and low that caused some of us to ask: Should we give up?

This year, another version showed up on the NYSAA Legislative Committee's radar. Bill A3491B/S5946 once again tested our patience. Once again, the committee, led by Chair Maggie Alix and Legislative Liaison Scott Shedler, IAO, held countless meetings and teleconferences to discuss the merits of amending the condo loophole. We experienced those highs and lows again in January and again in March, when the bill passed the Assembly. We were told the bill was alive or the bill was dead more times than we could count. Then on Wednesday, June 1, the bill's sponsor, Assemblywoman Sandra Galef, reached out to NYSAA again requesting that we contact the Senate Majority Leader one last time. She was optimistic that if we could write another memo of support, that it would help. Within one hour, the NYSAA Legislative Committee had drafted the memo. We rallied the troops yet again in the hopes of making a positive change. For about two hours that afternoon, we were experiencing unprecedented highs, believing this would be the year it happens. The high would not last long. By 4:30 p.m., we were dealt a sucker punch. We were being told by insiders that the bill was dead, and that we were wasting our time. Personally, I was deflated. I felt yet again that our lawmakers had a chance to rectify a situation and chose to ignore it.

Something happened that night. Something that those of us who weren't present will never understand how or why. At around 1:38 a.m. on Friday, June 2, the bill passed the Senate. Word would get to the Association around 5:45 a.m. By 7:00 a.m. it was confirmed. As of the writing of this article, the bill is waiting delivery to the Governor for her signature. Stay tuned.



Warren J. Wheeler, IAO

NYSAA Executive Director

CORNELL SEMINAR ON APPRAISING

Register Today!

Online Registration Closes July 8!

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

The following classes are still open for registration:

Two-day Classes:

Basic Exemptions

Advanced Exemptions

Valuation of Utilities

The Changing Face of Retail

Five-day Class:

Course 2: Application of the Three Approaches to Value

Hotel Ithaca

Attendees may make hotel reservations until 5:00 p.m., Wednesday, June 15, by calling the hotel directly at 607-272-1000 and referencing the block code 5214 – New York State Assessors 2022. An online reservation link is on our website at nyassessor.org/cornell-seminar.



Note: The hotel restaurant is only open for breakfast.

MEMBER PROFILE

Chris Russo, Assessor, CFE Certified Florida Evaluator, and PJ Rimualdo, Assessor Clerk, Town of Geddes

Editor's Note: NYSAA Public Relations Chair Rob Bick decided to offer a new spin on the member profiles by profiling an office team.

Chris Russo and PJ Rimualdo work for the Town of Geddes, which includes the Village of Solvay. Previously, Chris was an assessor for Broward County, Florida. Before coming to the Town of Geddes, PJ was a worker's compensation examiner for RMSCO, Inc., an insurance company in Central New York.

Chris said he got into the assessing profession because his parents both worked in real estate and he shared their interest. In his position as an assessor, he enjoys going out into the field and analyzing sales and commercial market data, as well as working with the public. PJ said he enjoys working with the public and meeting new people as well.

As much as Chris enjoys his job, he said he doesn't agree with all the different types of state exemptions.

"Nothing is clear cut on the exemptions," he said. "For example, nonprofit exemptions, the income requirements differ from one exemption to the next. Also, the veterans' exemptions should be the same across the board. If I could change one item relative to assessment administration, it would be policing exemptions. With all the exemptions, it is extremely confusing to both assessment departments as well as taxpayers."

Chris and PJ are currently working in conjunction with the Town of Onondaga on a shared municipal grant for a data collection project.

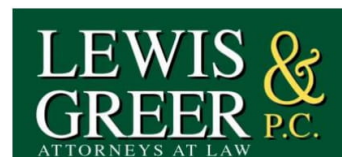
Chris also added that in the course of his professional life he has had the opportunity to own his own businesses, meet some famous people, and appear on television.

Save the Date!

Fall Conference

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

*Saratoga Hilton
534 Broadway
Saratoga Springs, NY 12866
The 2023 conference will run
Monday—Thursday.*



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Interested in Serving on the IAO Board of Trustees?

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

The deadline for applying is June 30, 2022.

Please contact the office for application requests:

Warren J Wheeler, IAO

Executive Director, NYSAA

116 Salina Street, Suite 8, Liverpool, New York 13088

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AWARDS & RECOGNITION

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

Your nominations and recommendations are critical to the success of this program. Please take a moment to reflect upon the success of your fellow assessors and take time to nominate a candidate for one of the special award categories listed on our website: nyassessor.org/nysaa-awards.

To nominate a candidate for any of the award categories, please prepare a brief written recommendation describing the qualifications and applicable noteworthy work performed by the candidate, including the prescribed information requested for each award.

All nominations must be submitted by July 1, 2022 to: Maggie Alix Chair, Awards Committee, 20 Clinton St., Green Island, NY 12183, 518-273-2201, Maggie.alix@villageofgreenisland.com

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

MEMBERS:

ASSESSOR'S OUTSTANDING CONTRIBUTION AWARD

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

DISTINGUISHED SERVICE AWARD

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

INNOVATION AWARD

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

AWARDS & RECOGNITION

Awards, continued from page 8

MOST VALUABLE MEMBER AWARD

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

OUTSTANDING NEW MEMBER AWARD

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

ROBERT OSIAS PROFESSIONALISM AWARD

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

SUSAN U. HOWARTH OUTSTANDING STAFF ASSISTANCE AWARD

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

MEMBERS OR NON-MEMBERS

CERTIFICATE OF APPRECIATION

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

DISTINGUISHED ASSESSMENT JURISDICTION AWARD

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

AWARDS & RECOGNITION

Awards, continued from page 9

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.



Check out our Job Listings page on the NYSAA website for the most up-to-the-minute job opportunities. Got an opening? List your job for free at nyassessor.org/job-listings-1

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100 % Membership Contest

RULES:

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

HOW TO QUALIFY:

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

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

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

WHAT DOES A COUNTY THAT QUALIFIES GET?

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

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

Cornell Seminar and Annual Conference Scholarships

Rules and Procedures

The John H. Way - John M. Costello Memorial Educational Fund (The Fund) shares the Institute of Assessing Officers' (IAO) objective in the education of assessing officials, government officers, and employees of New York State engaged in technical or legal functions related to the valuation of real property and the IAO's wish to promote professional development by providing educational programs.

In keeping with this objective, The Fund has instituted a program for the awarding of scholarships to help defray the cost of attending the Cornell Seminar and the Annual Conference.

All **Regular Members** in good standing of NYSAA, including assessors and staff, are eligible to enter the scholarship lottery. The scholarships are awarded by lottery drawing at the NYSAA Annual Conference for the next year's events.

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

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

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

In the event a primary scholarship winner is unable to attend the training seminar, an alternate will be contacted to fill the vacant scholarship slot. Alternates will be contacted in the order in which they were drawn during the lottery. If a scholarship slot is still vacant after all alternate winners have been exhausted, that scholarship slot shall remain vacant for that year.

Scholarships must be used for the dates of training specified at the time of the award. If the scholarship is not used, the scholarship is forfeited.

All entry forms are to be submitted to The Fund Chairperson, or their designee, or at the Annual Conference, and may be submitted up to the time of the drawing. The date and time of the drawing will be advertised at the Annual Conference and in the Bulletin.

A single individual may only take advantage of a scholarship award once in a three-year period (i.e., an award recipient using a scholarship in 2021 would next be eligible for the 2024 seminar).

Scholarships will fund all real and necessary expenses which are paid or would be paid by the scholarship winner and are directly associated with the training seminar.

Direct expenses include the following:

- Tuition and required textbook(s) for the seminar.
- Hotel Lodging – NYSAA will provide a list of the scholarship winners to the seminar hotel (i.e., the Cornell Seminar or Annual Conference hotel) and the hotel will reserve the rooms. It is the responsibility of a scholarship winner to contact the hotel to confirm their reservation and arrival details. Hotel lodging costs will only be covered for the designated Cornell Seminar or Annual Conference hotel. If the scholarship winner chooses to stay at a different hotel, the lodging cost will not be covered. (Note: meals are included in the package price for the Annual Conference.)
- Cornell Seminar Meals:
 - ◆ A meal allowance will not exceed \$50.00 per day for three meals (breakfast, lunch and dinner).
 - ◆ Commuters (winners not staying at the hotel) will be reimbursed a meal allowance not to exceed the NYSAA established commuter meal rates per day for up to three meals (breakfast, lunch, and dinner) per day.
 - ◆ **Special Note:** If an event-sponsored meal is provided during the seminar, and the meal is offered at no additional cost to the scholarship winner, The Fund will NOT reimburse for that meal (i.e., the Cornell Seminar Sunday dinner).
- Mileage if the scholarship winner's personal vehicle is used.
- Tolls and parking expenses.

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

Any expenses that will be or are reimbursed to the scholarship winner by their municipality or company will not be reimbursed by The Fund. The scholarship funds will not reimburse any lost wages during any training seminar.

Scholarship recipients must attend the entire seminar to receive payment of scholarship funds. If a scholarship winner must leave the seminar early, they may submit a written explanation of the circumstances of their departure to The Fund Chairperson for con-

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

At the 2022 NYSAA Annual Conference, the Fund will be giving away twelve (12) scholarships to the 2023 Cornell Seminar and four (4) scholarships to the NYSAA 2023 Annual Conference. All Regular Members, including assessors and assessment staff, in good standing with NYSAA, are eligible to enter the scholarship lottery. The lottery will be held the evening of Tuesday, September 20, 2022 at the Ft. William Henry Hotel and Conference Center in Lake George, NY.

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

Robert A. Criddle, IAO, Chair

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

269 Ogden Center Rd.

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

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

Name: _____

Position: _____

Municipality: _____

Full Mailing Address: _____

Email: _____

Telephone Number: _____

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

_____ Cornell Seminar _____ Annual Conference

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

Regular Member's Signature: _____

IAO AWARDS

Message from the IAO Awards Committee Chair:

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

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

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

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

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

Edye McCarthy, IAO

Chair, Awards Committee

emccarthy@greenburghny.com

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

CERTIFICATE OF APPRECIATION

CHAIRMAN'S AWARD

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

DISTINGUISHED ASSISTANCE AWARD

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

ELLIOT GLASER LIFETIME ACHIEVEMENT AWARD

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

FELLOW MEMBER

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

GEORGE J. HILL EDUCATOR EMERITUS AWARD

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

[Awards, continued on page 15](#)

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: Duane Aylor, Assessor, Towns of Allen and Grager; Erin Brandt, Assessor's Aide, Town of Victor; Roxanne Burns, Director, Jefferson County RPTS; Mary Dam, GIS Aide, Madison County RPTS; Stephenie Davis-Reiss, Deputy Director, Genesee County RPTS; Michael Decker, Director & Tax Enforcement Officer, Broome County RPTS; Sara Foglia, Assessor, Town of Milan; Jeffery Hennard, Senior Real Property Appraiser, Town of Amherst; Scott Hobson, Assistant Assessor, Town of Grand Island; Meagan Lepicello, Deputy Clerk Treasurer, Village of Saltaire; Kristen MacEwan, Deputy Director, Warren County RPTS; Kimberly Meleen, Director, Chautauqua County RPTS; Michael Rados, Assessor, Town of Conesus; Shelley Rayner, Acting Assessor, Town of Colton; Thomas Valentine, Assessor, Town of Pendleton

In Memoriam: Marsha Barton, Assessor, Town of Lyme; William K. Block, Attorney, New York City; William "Jay" McIntyre, IAO, former assessor for City of Newburgh, Town of Fallsburgh, City of Peekskill, and Town of Ulster, former IAO Trustee from 1980 to 1988, and Chair of the Trustees from 1983 to 1985

[Awards continued from page 14](#)

HONORARY MEMBER

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

JOHN C. GAMAGE PROFESSIONAL DEVELOPMENT AWARD

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

JOHN E. WALSH PROFESSIONAL ASSISTANCE AWARD

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

JOHN F. ST. GEORGE AWARD

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

LAWRENCE D. BENTON MEMORIAL AWARD FOR DISTINGUISHED SERVICE

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

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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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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

NYSAA CONSTITUTION AND BY-LAWS ARTICLE I - NAME AND OBJECTIVES

Section 2. Its objectives shall be

to improve the standards of assessment practice;

to promote professionalism;

to provide a clearing house for the collection and distribution of useful information relating to the assessment of real property;

to educate the taxpaying public on the nature and importance of the work performed by assessing officers;

to engage in research and improve assessment technique and practice;

to sponsor legislative proposals relating to assessing and taxation;

to cooperate with other agencies interested in the improvement of tax administration; and

to promote equity in the distribution of the real property tax.

IAO CONSTITUTION AND BY-LAWS ARTICLE I—NAME, PURPOSES AND LOCATION

Section 2. The purposes for which the Institute is formed are:

To advance the profession of assessors in the State of New York;

To establish and maintain standards of performance for members;

To provide educational programs that foster professionalism;

To seek recognition by other government authorities of qualifications prerequisite for appointment to the office of assessor;

To promote the exchange of ideas and experience among members;

To publish technical papers relating to assessment of real property;

To award members a certificate, indicating their qualifications by examination, education, and experience.