



NEW YORK STATE
ASSESSORS ASSOCIATION

BULLETIN

VOL. LXXXIII

MAY-JUNE 2023

No. 3

Build Your Skills at the Cornell Seminar on Professional Development!



In-person registration closes June 23!

The Cornell Seminar has the classes you need to achieve your professional goals.

July 16-21, 2023, Hotel Ithaca, Ithaca, NY

See inside for details!

EDUCATIONAL CALENDAR

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

IAO One-Day Seminars:

Cost Approach: A Case Study
June 23, 2023

Instructor: John Zukowski, IAO, MAI, SRA

Income Approach: A Case Study
June 28, 2023

Instructor: Edye McCarthy, IAO

Valuation of Funeral Homes
June 30, 2023

Instructor: John Zukowski, IAO, MAI, SRA

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

Valuation of Unusual Properties
August 7, 2023

Instructor: John Zukowski, IAO, MAI, SRA

Residential Quality Condition, Effective Age
August 18, 2023

Instructor: Anne Sapienza, FIAO

Advanced Data Collection
August 21, 2023

Instructors: Denise Trudell, IAO and Warren J. Wheeler, IAO

Approved for DOS credit

Valuation of C-Stores
August 23, 2023

Instructor: John Zukowski, IAO, MAI, SRA
Approved for DOS credit

Valuation of Mobile Homes
September 1, 2023

Instructor: John Zukowski, IAO, MAI, SRA
Approved for DOS credit

Square Peg, Round Hole: Appraising Properties that Do Not Fit in the Model

September 8, 2023
Instructor: Edye McCarthy, IAO

2023 CALENDAR OF EVENTS

Cornell Seminar on Professional Development

July 16-21, 2023

Cornell Campus & Hotel Ithaca, Ithaca, NY

Annual Conference

October 3-6, 2023

Saratoga Hilton, Saratoga Springs, NY

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

Please see pages 6—11 for Cornell Seminar registration information.

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President's Message

Happy spring, almost summer! For most of us, Grievance Day(s) are over. We made it through another year. I hope those who can, will take some well-deserved time off from the office to recharge. I am trying to get in a few vacation days, however, there are still committee email meetings, NYSAA and IAO zoom meetings, phone calls, and in person meetings that I attend on a weekly basis. NYSAA's work is 24/7/365. The Executive Board, IAO Trustee Board, and The Fund Board, along with our hard-working dedicated employees, **Warren, Tracy, and Laverne**, are very committed to our organization no matter the day of the week or time of day.

Reminder that the Cornell Seminar on Professional Development is almost here. If you have not signed up for a class, either online or in person, the deadline is fast approaching. I want to give a big shout out to IAO Trustee Board Member **Brian Phelps, IAO** for being the go-to tech guy, our technical guru, and stepping up to help whenever needed, making it seem to all go so smoothly, even if it's not. Thank you, **Brian Phelps, IAO**.

The Fall Conference schedule is set, and registration will be opening for that very soon. **Victoria Sirota, IAO** and her team put the classes together in record time. We are looking forward to seeing everyone in Saratoga in October. The Saratoga County and Albany County Assessors Associations are working together to make this conference one to remember! Thank you to all involved! Looking forward to what you all have planned.

The Legislative committee is **still** burning the candle at both ends. Thank you again **Maggie Alix** and **Scott Shedler, IAO**! We really cannot say thank you enough for keeping your ear to the ground and keeping us updated.

NYSAA Education Committee Chair **Teri Ross, IAO** and **Scott Shedler, IAO** put on a webinar in May with well over 200 attendees. Our members were very interested in the NYS budget topic, and we were introduced to NYS OPRTS Interim Director **Rachel Ingalsbe**. **Joe Gerberg**, NYS OPRTS legal counsel, explained Part K of the RP-467 exemption changes and **Maggie** and **Scott** updated us on Part N of the budget about the solar and wind valuation model. IAO Board of Trustees Chair **Rochelle Harris, IAO** gave everyone an update on the Cornell Seminar. If you missed it, the webinar is posted on NYSAA's YouTube channel, which is private. Please contact Tracy Carman in the NYSAA office at 315-706-3424 or by email at admin@nyassessor.org for the link.

The NYSAA Awards Committee is working on getting nominations. If you know of someone who is deserving of a NYSAA award, please send your nomination to **Rob Bick**. The deadline is July 1st. Awards are given out at the Awards Night dinner at the Fall Conference. If you know of someone who is receiving an award, we would like them present at the dinner to accept their award and to congratulate them.

NYSAA Constitution and Bylaws Committee Chair **Lisa Goree** and committee members are also working overtime on some needed changes. The NYSAA's, IAO Trustees' and the Fund's Constitution and Bylaws are all working documents that require review as times change. Thank you to **Lisa Goree, SCA** and **Katherine Johnson, IAO**, for all the hard work you've put forth in making these changes. A vote on all Bylaw changes will be held at the Fall Conference Annual Meeting.

As you all can see, it takes a village to run this organization. I want to thank each one of you in any way that you contribute to TEAM NYSAA! It all matters. **THANK YOU!!**



Christine Hayes, SCA

NYSAA President

Executive Director's Message

Hopefully, for the vast majority of you, another grievance day has come and gone. This is the time for most assessors to take a deep breath and enjoy some quieter days in the office. For me, this was usually the time when I would finalize my class schedule for the upcoming Cornell Seminar on Professional Development. You still have some time left to sign up for your favorite classes and join us in Ithaca this year. In-person registration will close on June 23, so do not get left out.

I would like to share a story with you. One summer, long ago, a young man was asked to join a NYSAA committee. It was the Assessment Tools and Technology Committee. At first, the young man was shocked. When asked why him, the person said, well, you seem to enjoy technology and maybe you would like to volunteer to serve the Association in hopes of assisting other members. The young man eagerly joined the committee and was thrilled to be involved in some of the issues that assessors throughout the state were facing.

It was not long after being on that committee, that someone thought that same young man might be interested in serving on the Executive Board. Once again, the young man questioned the idea. He was not sure that he had what it takes to be on the Executive Board. After some careful consideration, he made the decision to run for a seat on the Executive Board. It would take two years from that decision until the Fall Conference in 2015 to be sworn in as an Executive Board member.

Volunteering as a board member quickly became something this person enjoyed immensely. Being involved in the day-to-day decision-making process of the Association gave this individual a new drive and purpose. Suddenly, the job of the assessor along with being an Executive Board member reignited a passion for his profession that seemed to have diminished over the last few years. This opportunity also presented room for both professional and personal growth. He really wanted to learn as much about the assessment field as possible, in order to better serve the Association.

Sherry Anderson said it best: “Volunteers don’t get paid, not because they’re worthless, but because they’re priceless.” If you look back at the history of our Association, it was created by volunteers. All the members that serve on committees, Executive Board, IAO Board of Trustees, Fund Trustees, have always been volunteers. It is because of those who step up and serve that we can continue to experience growth for what I hope is our next 100 years and beyond.

Volunteers don't get paid, not because they're worthless, but because they're priceless.

—Sherry Anderson



Warren J. Wheeler, IAO
NYSAA Executive Director

Oh, in case you were wondering, and unable to figure it out by now, that young man I was referring to? Yeah, that was me. And now, after serving the Association on the Executive Board, I have been thrilled to serve in the capacity as the executive director. My goal, as is the goal of so many, is to do what is best for our members. If you think you would like to get involved, it is never too late. We have a “contact us” portion of our website dedicated to committees. If you think you would like to become more involved, this is the best place to start, <https://nyassessor.org/nysaa-committees>. Who knows what your story will be until you get involved.

FROM THE IAO CHAIR



Rochelle Harris, IAO
Chair, IAO Board of Trustees

Greetings my fellow Assessors!

As I sit and write this today in a cloud of residual smoke from wildfires in Canada, the outdoors is eerily apocalyptic and the smell of the fires is permeating into our building, causing co-workers with respiratory issues to cough uncontrollably. I can't help but think that even though our tax structures and costs in New York are a tad crazy, we are very lucky to live in region that rarely has natural disasters. This is just a taste of what some of the more unfortunate regions in our country live with on a regular basis; thankfully for us this is temporary. I guess we are lucky to live in New York. Although at exemption renewal time, I am sure we all will be questioning that thought! Right now there is a great team working for us to try to streamline and make sense of the new income guidelines and changes. [They are presenting a webinar for members only on Wednesday, June 21 at 1:00 p.m., and you can click on this sentence to register.](#)

July is rapidly approaching which means summer training in Ithaca is coming up! There are some fabulous classes scheduled for all levels of assessor experience.

Special thanks to Dennis Ketcham, IAO, the Dean of Cornell, for coordinating the classes. Summer training would not be what it is without our behind the scenes workers, spearheaded by our own trustee Brian Phelps, IAO, tech-extraordinaire. He will be testing some exciting new technology that we may be able to use for the Fall Conference! Once again stay tuned!

Speaking of the Fall Conference, Victoria Sirota, IAO has been hard at work since last fall in bringing you all the best education for the conference. We have worked out some great interactive sessions, and you are all sure to be very pleased with the Fall Conference offerings.

So many of our assessors have also been taking advantage of the fabulous calendar of one-day seminars under the guidance of Edye McCarthy, IAO. We have many more one-day educational opportunities for you all until the end of December. You still have time to get in on many one-day seminars.

Our whole Board of Trustees are hard at work to bring you the best educational opportunities available. We are a very engaged board that is working together for you!

In case you aren't aware of who is on the IAO Board of Trustees, I am going to take this opportunity to list them here. As always we are available for you, the assessment community, and if you have any questions or comments please feel free to contact me or any one of the trustees listed below.

Rochelle A. Harris, IAO – Chair of the Board of Trustees

Katherine Johnson, IAO

Dennis Ketcham, IAO

Edye McCarthy, IAO

Brian Phelps, IAO

Anne Sapienza, FIAO

Victoria Sirota, IAO

Denise Trudell, IAO

See you in Ithaca, Saratoga, or in an online course soon!

Rochelle

CORNELL SEMINAR

After a three-year pandemic hiatus, NYSAA is back on the Cornell campus, and registration is open for the Cornell Seminar on Professional Development! Please visit the registration website at <https://cvent.me/PrNnAE>. **The deadline to register for in-person classes is June 23, 2023!**

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

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

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

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

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

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CORNELL SEMINAR

FOCUS AREA: TAPPING INTO CORNELL RESEARCH

STATEWIDE FACTORS THAT AFFECT YOUR LOCAL ASSESSMENTS

COORDINATOR: ANNE SAPIENZA, FIAO

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

Day 1—Monday, July 17, 2023

9:00 a.m.—12:00 p.m.: Flood Risks and Flood Insurance: Impacts for Property Owners and Assessors

This presentation will examine key issues surrounding flood and introduce key aspects of the national flood insurance program relevant to property owners and assessors, including recent changes in insurance pricing.

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

1:00 p.m.—4:00 p.m.: Age-Friendly Rural Communities and Local Governmental Services Delivery

New York State is aging, and this has implications for how we plan communities and services. We need to think more creatively about housing options, services, and planning for an aging population.

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

Day 2—Tuesday, July 18, 2023

9:00 a.m.—12:00 p.m.: What Does the 2020 U.S. Census Tell Us about NYS Population Trends and the Changes in Land Use? The Use of Real Property Data in the Census: Population and Housing Unit Change in Between 2010 and 2020

This session includes an overview of Census Bureau data products, Census Bureau geography, where to find the data, and factors that might impact the accuracy of data for small population groups.

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

1:00 p.m.—2:15 p.m.: Climate Change and Population Trends in New York State and the Northeast United States

This presentation will discuss how climate impacts can affect municipal expenditures and revenues and the impacts of local property tax reliance on local adaption efforts.

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

2:30 p.m.—4:00 p.m.: Rural NYS Housing and Agricultural Workforce Challenges and Opportunities

New York agriculture faces serious challenges to securing a sufficient workforce to meet the needs of the industry. This presentation will review the current state of the New York farm workforce, with a special focus on farm workforce housing and industry trends.

Instructor: Rich Stup, Cornell University Agricultural Workforce Development

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

CORNELL SEMINAR

FOCUS AREA: TAPPING INTO CORNELL RESEARCH

HOW LAND USE IS AFFECTING THE AGRICULTURAL INDUSTRY

COORDINATOR: ANNE SAPIENZA, FIAO

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

Day 1—Wednesday, July 19, 2023

9:00 a.m.—12:00 p.m.: Economic Contributions of Agriculture to the New York State Economy

By better understanding the relationships of agricultural industries within local economies, community educators, industry leaders, and public officials can make more informed choices to enhance economic activity and impact.

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

1:00 p.m.—4:00 p.m.: Trends and Determinants of Farmland Values

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

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

Day 2—Thursday, July 20, 2023

9:00 a.m.—12:00 p.m.: Solar and Farming

What does the research community already know about New York State's planned buildout of utility scale solar energy and its likely effects on agriculture? What don't we know, and what related research is currently planned or underway, especially at Cornell and in our region?

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

1:00 p.m.—4:00 p.m.: Climate Change Impacts and Local Land Use in New York State

It is imperative that the agricultural sector in New York State adjust to the many changes due to fluctuating climate impacts. The class will look at the current and possible future land use issues, economics, and cultural shifts.

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

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

CORNELL SEMINAR

FOCUS AREA: RPS v4

RPSv4: BEGINNERS AND BEYOND

July 17-18, 2023

9:00 a.m.—4:00 p.m.

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

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

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

Instructor: Teri Ross, IAO

USING RPSv4 TO CREATE A VALUATION FACTOR FILE

July 19-20, 2023

9:00 a.m.—4:00 p.m.

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

Instructor: Pat Duffy, IAO

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

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

CORNELL SEMINAR

FOCUS AREA: VALUATION

LAND AND SITE VALUATION (HYBRID)

July 17-18, 2023

9:00 a.m.—4:00 p.m.

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

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

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

DOS credit approved.

Instructor: John Zukowski, IAO, MAI, SRA

UNUSUAL PROPERTY VALUATION (HYBRID)

July 19-20, 2023

9:00 a.m.—4:00 p.m.

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

DOS credit approved.

Instructor: John Zukowski, IAO, MAI, SRA

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

CORNELL SEMINAR

FOCUS AREA: PROFESSIONAL ADVANCEMENT

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

COURSE 1: APPRAISAL PRINCIPLES AND PROCEDURES (HYBRID)

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

Instructor: Tom Frey, FIAO

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

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

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

Instructor: Nate Gabbert, FIAO

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

IAAO 400: ASSESSMENT ADMINISTRATION

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

Instructor: Edye McCarthy, IAO

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

IAO-1: ASSESSMENT METHODOLOGIES AND TECHNIQUES

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

Instructors: Cathy Conklin, FIAO and Denise Trudell, IAO

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

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

AWARDS & RECOGNITION



Why are
cows so
proud?

Because they
are
outstanding
in their field!

Who do you know who is outstanding in the assessment field?

We all know someone who takes that extra step, who never stops learning, or who takes pride in their service to the assessment community. Please take a moment to reflect upon the success of your fellow assessors and staff and take a minute to nominate a candidate for one of the special award categories listed below. Both the NYS Assessors Association and its professional subsidiary, the Institute of Assessing Officers (IAO), offer awards that recognize the people who work hard for their constituents every day.

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.

Nominations for an IAO award must be submitted by June 15, 2023 to: Denise Trudell, IAO, Chair, IAO Awards Committee, dtrudell@frontiernet.net

Nominations for a NYSAA award must be submitted by July 1, 2023 to: Rob Bick, Chair, NYSAA Awards Committee, Town of Clay, 4401 State Route 31, Clay, NY 13041, 315-652-3800, rbick@townofclay.org

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

Please see the next page for a list of awards. Full descriptions for the NYSAA awards are available at [NYSAA Awards \(nyassessor.org\)](https://nyassessor.org) and full descriptions for the IAO awards are available at [IAO Awards \(nyassessor.org\)](https://nyassessor.org).

AWARDS & RECOGNITION

Awards, continued from page 12

AWARDS FOR NYSAA 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.

DISTINGUISHED SERVICE AWARD

This award, the highest afforded by the New York State Assessors Association, is to be awarded indiscriminately 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.

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.

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 NYSAA 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 NYSAA, of less than three years, who has shown character, integrity, and skills that favorably reflect on NYSAA, 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.

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.

AWARDS FOR NYSAA MEMBERS OR NON-MEMBERS:

CERTIFICATE OF APPRECIATION

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

DISTINGUISHED ASSESSMENT JURISDICTION AWARD

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

Awards, continued on page 14

AWARDS & RECOGNITION

Awards, continued from page 13

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.

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 NYSAA.

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.

AWARDS FOR IAO MEMBERS:

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.

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.

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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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: Phillip Amway, Town of Vienna; Nichelle Dannheim, Town of Wellsville; David Eaton, City of Saratoga Springs; Joanne Faerber, Town of Rochester; Kristy Gans, Cayuga County RPTS; Amy Leigh Gouge, City of Ogdensburg; Jennifer Indelicato, Cayuga County RPTS; George Keeler, Town of Pine Plains; Travis McDougal, Jr.; Timothy McGowan, Town of Rockland; Alba Pichardo, Town of Woodbury; Stephanie Seminara, Town of Roxbury; Nicholas Smith, Town of Redfield; Melissa Wright, Towns of Marbletown, Rosendale

Please welcome returning member: Bruce Caza, Towns of Elizabethtown, North Hudson

In Memoriam: Linda Yancey, former assessor for the Towns of Ontario and Old Forge and for Ontario County, founded the first Western New York Chapter of the IAAO.



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

After May 31, 2023, the NYSAA office will determine which counties meet the 100% membership criteria outlined above. The May 31 deadline for membership is firm. Anyone joining NYSAA after May 31, 2023 will not be considered toward the 100% Membership Contest.

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

WHAT DOES A COUNTY THAT QUALIFIES GET?

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



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THE FUND

Cornell Seminar on Professional Development, 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 IAO Cornell Seminar on Professional Development (“Cornell Seminar”), the New York State Assessors Association (NYSAA) Annual Conference, and training towards earning the IAO designation.

All **Regular Members** in good standing of the NYSAA, including assessors and staff, are eligible to enter the scholarship lottery. **Staff must be Regular Members to enter.**

Except for the IAO Scholarship, which is a biyearly scholarship offered every other year, all other scholarships are awarded annually for the next year’s training by lottery drawing at the NYSAA Annual Conference.

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.

Biyearly lottery:

IAO Scholarship: IAO Course 1 and IAO Exam (both taken at Cornell Seminar) (NOTE: This a bi-yearly scholarship offered every other year):

Two (2) 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/or in the NYSAA Bulletin.

A single individual may only take advantage of a scholarship award once in a three-year period (e.g., an award recipient using a scholarship in 2023 would next be eligible in 2026).

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.

Scholarships, continued from page 17

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.

NOTE: Expenses for IAO Scholarship recipients are reimbursed the same as those for Cornell Seminar scholarship recipients except that the IAO Exam cost is also reimbursed.

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: 05/23/2023

Save the Date!

Fall Conference

October 3-6, 2023

Saratoga Hilton

534 Broadway

Saratoga Springs, NY 12866

The 2023 conference will run

Tuesday—Friday.



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

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

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

Robert A. Criddle, IAO, Chair

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

Town of Clarendon Assessor’s Office, 16385 Church St., P.O. Box 145,

Clarendon, NY 14429 (or drop it in the Scholarship Box at the Annual Conference).

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

Name of Regular Member/Entrant: _____

Municipality: _____

Mailing Address/P.O. Box: _____

City: _____ Zip: _____

Telephone Number: _____

Email Address: _____

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

_____ Cornell Seminar

_____ Annual Conference

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

Regular Member’s Signature: _____

FROM THE JOB BOARD

Check out our Job Listings page on the NYSAA website for the most up-to-the-minute job opportunities: nyassessor.org/job-listings-1

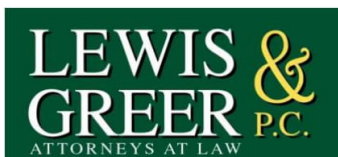


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Factoids from Rob Bick, Assessor, Town of Clay

What is the author describing? The answer on the last page of the Bulletin.

“A fashion prevails of thrusting these noisome things into the midst of sleeping chambers and living rooms—pandering to lunacy, and at times, surcharging the house—for they cannot, at all times, and under all circumstances, be kept discretely closed with their offensive odor. Out of the house they belong, and if they, by any means, find their way within its walls proper, the fault cannot be laid at our door.”

- Rural Architecture 1854

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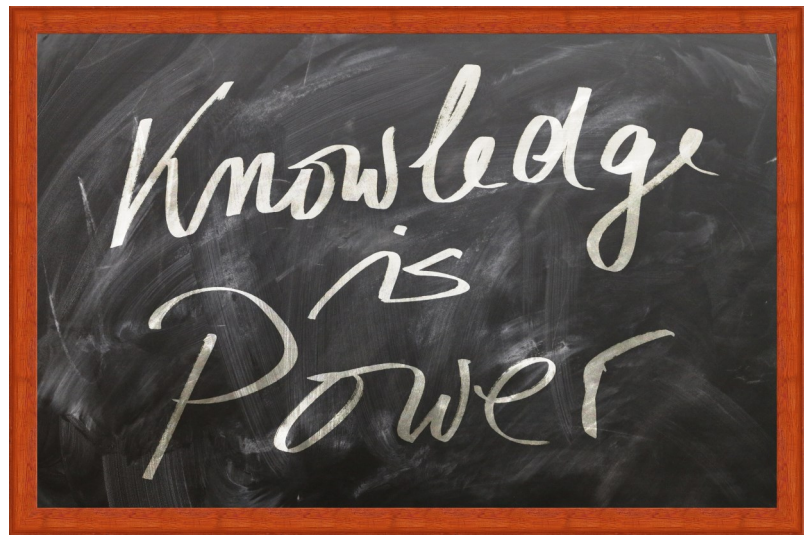
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**Factoids from Rob Bick,
Assessor, Town of Clay, from
page**

Answer: the toilet

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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

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