

NYSAA Annual Conference Class Descriptions, Schedule, and Instructor Bios

The Annual Meeting will be held Monday, October 5 from 8:00-9:00 a.m. Updates from the NYS Department of Tax and Finance on legislation and executive orders, will be held Monday, October 5, 9:00 a.m.-12:00 p.m. All registrants will receive a link to join these sessions. NYS DTF session attendees will receive 3 credit hours. The classes listed below are all 3 credit hours.

Monday afternoon, 1:00-4:00 p.m.

Decision 2020: Memorable Case Law for a Forgettable Year

Instructors: Dylan Harris, Esq. & Patrick Seely, Esq. This course will be an inclusive case law review of New York State tax certiorari decisions from the past year. The presentation will include a review of recent cases dealing with utility law, valuation, and the application of various other Real Property Tax Law statutes, as applied in the various cases. The course will also provide concepts and case law citations that the attendees will be able to reference and apply in their everyday duties. Finally, the presenters will provide a case law update on trial court decisions that are awaiting appellate division review in the coming weeks and months.

Dylan C. Harris, Esq.: Dylan is partner at the law firm of Lewis & Greer, P.C., with a focus on municipal defense in tax certiorari matters and utility. He graduated from the State University of Oneonta, Summa Cum Laude and Syracuse University College of Law. He has done presentations at both AOT in New York City as well as NYSAA's Fall Conference.

Patrick L. Seely, Jr., Esq.: Pat is a partner with the law firm of E. Stewart Jones Hacker Murphy LLP, in Latham, New York who concentrates statewide in legal issues related to real property taxation, equalization issues and eminent domain. He has been an instructor on property taxation and eminent domain matters for NYSAA, Association of Towns, and other organizations.

Three Sides of the SCAR Trial

Instructors: Edye McCarthy, IAO & Teri Ross, IAO

This seminar will go through the processes and procedures as to who may, and may not, file a SCAR petition. The presenters will go over Section 730 of the RPTL, introduce all three sides of the hearings (judge or JHO, assessor, and petitioner), notable court cases, opinions of counsel, and tips and tricks in

appearing before a hearing officer. They will then present a mock SCAR hearing. At the conclusion of the session, each student will have a better understanding of how the process works, what should and should not be presented at a hearing, and how to proceed after a determination is submitted by the courts.

Edye McCarthy, IAO: Edye is currently the assessor for the Town of Greenburgh in Westchester County. Edye received her IAO designation from the Institute in 1995 and her B.S. degree from the University of Florida in real estate and holds a master's degree from New York University in real estate. She is past president of the New York State Assessors Association, past president of Westchester County Assessors' Association, on the IAO Board of Trustees, and past dean of the Cornell Annual Seminar. Edye has instructed at the Annual Conference, Cornell Seminar, and at one-day seminars for the Institute of Assessing Officers.

Teri L. Ross, IAO: In 1992, Teri went to work in the Lake George assessor's office as a part-time clerk. In 1998, Teri was hired as the Warren County Deputy Director of Real Property. She became Queensbury's assessor in 2007 and a member of the IAO in 2010. Teri is a past member of the NYSAA Executive Board and served as NYSAA president 2016-2017. She is currently an IAO Trustee. She was most recently named the STAR Czar per NYSAA President Scott Shedler, IAO and is an ACES Pilot. She has taught at NYSAA's Cornell Seminar, Annual Conference, and one-day seminars.

Tuesday morning, 9:00 a.m.-12:00 p.m.

Appraisal Review & Covid-19: What Assessors Need to Know

Instructor: William Purtell, IAO

This three-hour course is designed to make assessors aware of the latest changes to the mortgage appraisal process and how to review the newest appraisal reports allowed by FNMA's "temporary flexibilities." Learn about the different reporting requirements, due to COVID-19, and what to look for in a residential appraisal, whether it is a desktop report, a curbside report, or a full interior inspection. Learn about the different data fields and what the codes really mean. Learn about the Uniform Appraisal Dataset (UAD) and how condition and quality are rated. A brief overview of the current and anticipated market conditions affecting residential real estate resulting from the Covid-19 pandemic will be discussed. This course will help assessors and assessment staff when an assessment is challenged using a mortgage lending appraisal.

William S. Purtell, SRA, IAO: Bill lives in the Town of Glenville in Schenectady County. He is a 1985 graduate of Oneonta State College, began

his career as a mortgage banker in 1986, and then chose to become real estate appraiser in 1990. Bill was hired as the sole appointed assessor for the town of Glenville in 2014. He earned the IAO designation in 2016 from the Institute of Assessing Officers and earned the SRA designation from the Appraisal Institute in 2019. Bill is an executive board member for NYSAA, an educational coordinator for the IAO, an ACES pilot committee member, and county president for the Albany-Schenectady County Assessors Association. Bill has team taught several one-day seminars and has also taught several half-day seminars for both the IAO and NYSAA.

Ins and Outs of the Exemption Process

Instructor: Kara Cavallo, Esq.

This course will involve a deep dive into issues relating to real property tax exemptions, with specific emphasis on mandatory exemptions pursuant to RPTL §420-a and a particular focus on hypothetical scenarios and fact patterns and the case law construing them. The presenter will also review other New York statutory exemptions and explore various aspects of the exemption process.

Kara J. Cavallo, Esq.: Kara J. Cavallo is a partner in the firm of Jacobowitz and Gubits LLP concentrating in appellate practice and civil litigation including tax certiorari. Kara received her bachelor of science degree, magna cum laude, in 1994 from Arizona State University and received her Juris Doctor degree in 1999 from the University of Arizona, College of Law. She published her Note while serving on the Arizona Law Review and has lectured at seminars and continuing legal education presentations, including on the topics real property taxation and assessment.

Tuesday afternoon, 1:00-4:00 p.m.

Data Mining for Commercial Valuation

Instructor: Patrick J. Duffy, IAO

This course will help the student enhance their understanding of commercial valuation. The presenter will explore open-source data mining, organize the data in Excel, and then export the data to RPSv4. In the Excel portion, the student will learn how to convert raw data into a single-parcel valuation program and test their data before applying it on a mass-appraisal level in RPS. In RPS, students will learn how to create a Valuation Factor File (VFF) or how to "steal with reckless abandon" and import a VFF.

Patrick J. Duffy, IAO: Pat is the assessor for the Town of Manlius. His prior professional experience includes many years with major revaluation contracting firms. He earned his IAO designation in 1996 and is a past president of NYSAA. Pat has experience as an instructor for NYSAA and the NYS Association of Towns.

Residential Modeling and Ratio Analysis

Instructor: Dave Barnett

The class will focus on the development of a residential sales model in RPSV4. Utilizing current sales there will be examples of adjustments to sale inventory, sales on sales testing, and analyzing model ratios with the goal of generating a sample comparable sales market document within RPSV4.

David M. Barnett: David is the vice president/project manager for GAR Associates who provides real estate valuations and consulting services to professionals who value quality. He is a NYS Certified General Appraiser and has been an instructor for the IAO at the Fall Conference.