



NEW YORK STATE  
ASSESSORS ASSOCIATION  
**BULLETIN**

VOL. LXXXI

NOVEMBER-DECEMBER 2021

No. 6



*Warmest Wishes for a Wonderful  
Holiday Season*

**EDUCATIONAL CALENDAR**

Course 1: Appraisal Principles and Procedures will be offered online on the following dates:

Monday, January 24  
Wednesday, January 26  
Friday, January 28  
Monday, January 31  
Wednesday, February 2 (exam)

Registration and more information will be available soon.

Course 1: Appraisal Principles and Procedures and Course 2: Application of the Three Approaches to Value are tentatively scheduled to be offered at the Cornell Seminar on Appraising, July 17-22, 2022.

**Table of Contents**

President’s Message.....3

Executive Director’s Message.....4

Member Commentary—Rob Bick.....5

Member Commentary—Jeff Bartholomew..6

NYSAA Mentoring Committee.....9

County Presidents List.....11

Member Profile.....12

IAO Awards.....14

Member Milestones.....16





# President's Message

Well, as of today (December 10), I have served as the president of the New York State Assessors Association (NYSAA) for nine weeks. In these past few months, we have had some successes as well as challenges. The "Dark Store" bill was signed by Governor Hochul on October 25, 2021, with many thanks to our Legislative Committee and Assemblyman Zebrowski and Senator Gaughran for their support.

We thought by being included in the legislation for the creation of the solar valuation model that our opinion would matter; I'm sorry to say we were wrong. NYSAA was not involved in developing or reviewing the final model, as mandated, and therefore we rejected the model for multiple reasons. Apparently, industry influencers' opinions must have outweighed the NYSAA expert appraisal team's opinion. We will continue to advocate for a fairer valuation model as the NYS Department of Taxation & Finance model will be tweaked every year.

I want to thank the NYSAA Legislative Committee, especially Maggie Alix and Scott Shedler, for pushing the staggered exchange bill. The bill originated from the NYSAA Legislative Committee brainstorming sessions regarding Article 7 proceeding. The New York State Assessors Association supports legislation that staggers the appraisal exchange date. In an effort to protect the local municipality, the Legislature should incorporate staggered appraisal exchange dates into the property tax law. The municipality is at a disadvantage by having the same appraisal exchange date as the petitioner. The municipality spends upwards of thousands of dollars for a court-ready appraisal. Once the petitioner receives their appraisal, the petitioner has the opportunity to drop the proceeding if the value does not support the claimed value. The municipality has already spent taxpayer monies to defend a claim just for the petitioner to discontinue the proceeding based on their appraisal findings; this happens far too often.

We are recommending staggering the exchange date, where the petitioner files his appraisal first to determine whether to move forward with the case or not. In addition, the petitioner should provide income and expense statements within thirty (30) days of submitting a petition. Income and expense data is an integral part of the valuation process. A staggered exchange date and the ability to review income and expense statements allows the municipality time to prepare a court-ready appraisal for a case with merit and the opportunity to expend taxpayer monies more responsibly.

We are supporting amending the real property tax law, in relation to reducing the time in which an Article 7 proceeding is deemed abandoned from four years to two years. After two years, the proceeding should be deemed abandoned, and the order should be dismissed. Two years is ample time to file a note of issue to be placed on the court calendar. Decreasing the time from four years to two years also shortens the time municipalities are forced to litigate matters that may have no merit. Petitioners take advantage of the current period; petitioners do not move proceedings forward until year four. Towns are needlessly litigating cases for years and accruing unnecessary costs.

If you haven't received your trends for the state, you will soon...hold on to your hats! Most areas are trending in the double digits. The Equalization Committee met with NYS Department of Taxation & Finance to discuss possibly increasing the variant from 5% to 10% due to the market changes. Basically, their response was the market is the market, and the market will self-correct over time.

Many of us are New York State Certified Assessors (SCA), but how many are State Certified Assessor-Advanced (SCAA)? I'm hoping we can offer classes to enhance our members' certification in the future.



Jeneen M. Hill, SCA

NYSAA President

# Executive Director's Message

They say, the older you get, the faster that time goes by. This year is certainly no different. It really does seem to me that it has gone faster than any of my previous years. As I take the time to reflect, I once again look back to December 2020. I wanted to point to the simple fact that while we were faced with adversity, we handled everything that was thrown our way with enthusiasm and the positive attitude that we've got this!

2020 saw that we had our first ever 100% virtual fall conference. In 2021, we had another first, well, two actually. We managed and prepared our very first hybrid learning events. We went hybrid for both Cornell and the Fall Conference. And once again, the support of our members was unmatched.

I do not see any major changes in 2022. We will continue to offer learning in our online format and hope to be able to offer Cornell and the Fall Conference in our hybrid format. Once again, I would like to go on the record to thank the IAO Trustees for their continued dedication to creating the classes that our members want and need. I would like to thank the Executive Board for their continued support and providing the necessary resources and time to put these changes into practice. I would be remiss if I did not thank the Fund Trustees for their continued financial assistance to procure the equipment necessary to put on the hybrid events. And last, but certainly not least, I need to thank our members. For it is only through the constant support of our members that we can do any of this. Without our members, well, I think you all know how I feel.



Warren J. Wheeler, IAO

NYSAA Executive Director

The truth is, we do not know what 2022 will look like. We do not know when things will return to "normal." Here is what I do know. Our organization is better prepared now than we were just two years ago. We have positioned ourselves to be more proactive rather than reactive. We will continue to enhance our online offerings and bring you topics that are both relevant and interesting. So no matter what 2022 throws our way, know that your association's leadership is poised and ready to face those challenges. We are here for you now and will continue to be in 2022 and beyond.

So, until next time, just like the JC Penney commercial says, "I wish you all joy, comfort, and peace." Take care everyone. Hope to see you all soon.





# Member Commentary

## ***DID YOU KNOW...ABOUT DESIGNATIONS?***

Editor's Note: Member Commentary views and opinions are personal and belong solely to the author and do not reflect the opinion of NYSAA.

By Rob Bick, AIA, SCA, NYSAA Executive Board

Being an assessor is no easy task. No news there, right? Multiple masters, a dizzying array of tedious tasks, the yearly procedural administrative gymnastics of the STAR program, the assessors hotline that won't answer questions from assessors, to say nothing of raging property value inflation, supply chain shortages, and governments and businesses placing the economy and revenue ahead of public health.

The chaos of the assessment profession pales in comparison to the chaos that has saturated our daily lives and the world in which we live. In theory, mythology and religious studies will tell you that out of the primordial darkness of chaos, a "new order" will emerge.

Well, I'm still waiting. All I have seen so far is that anything "new" you "order" is more expensive. Go figure!

While I was waiting, I decided to look into the specifics of "assessment designations" (among 10,000 other research projects). The results led me to a page on the state website titled: Advanced Designations. I have included these findings for your review. It is certainly worth a look.

An IAO designations, the benefits of which are not heavily marketed by that organization to either certified assessors or local governments, is just one of many opportunities to challenge yourself by achieving a documented higher level of proficiency in the profession.

What I did not see is a designation for "Certified Assessor." A little more research and a few phone calls to the state, and it was determined that a certified assessor does have a designation and can use this designation. I didn't know this. I would suspect that many of you did not know this either.

So, ***DID YOU KNOW*** that a certified assessor can use the designation "State Certified Assessor" or "SCA." Most assessors I know do not use this designation because they had no idea they could. If you are certified, you earned this right. You earned these letters. Use them, enjoy them, explain to your compatriots and your boards, apply them to your signature line, and put them on your resume.

No one can wave their arms and terminate the chaos, but I can give you a little hook on the wall to hang some initials. You earned it. You continue to earn it every day as you wade through the La Brea Tar Pit known as "assessment administration." Allow the S.C.A designation give you a bit of a sense of pride in your accomplishment, and possibly a bit of motivation to work towards another set of initials of your choice.

**Editor's note:** The author also submitted the following information about advanced designations from the NYS ORPTS website: [https://www.tax.ny.gov/research/property/assess/training/conted\\_design\\_programs.htm](https://www.tax.ny.gov/research/property/assess/training/conted_design_programs.htm)

### **State Certified Assessor, Advanced designation**

To qualify for the Advanced designation, an assessor must be certified and then successfully complete three advanced courses, listed on the NYS ORPTS website at the link above. Educational Services will consider approving more courses that satisfy these criteria. Assessors may send ORPTS a detailed course outline and sponsor information to request a review. The assessor must submit proof of passing the exam or a course completion certificate to Educational Services for processing.

# Member Commentary

## Parting Thoughts – A Follow-up to My Adventure in Municipal Assessing

Editor's Note: Member Commentary views and opinions are personal and belong solely to the author and do not reflect the opinion of NYSAA.

**By Jeff Bartholomew**

In 2016, I retired from ORPTS, got bored, and found an opportunity to rejoin the field by becoming the part-time assessor for the Town of Fleming in Cayuga County. It was my chance to do all of the things I had talked about and trained others to do during my years at ORPTS. (That said with **lots of sarcasm.**) As I wrote in a piece published in a 2017 edition of the Bulletin, it was an eye-opening experience going from the ORPTS side of the real property tax field to the municipal assessor side. I have just recently stepped down from that assessor position after nearly five years, in hopes of doing a better job of enjoying my retirement this time. As a final request, I was encouraged by Rob Bick, the Town of Clay assessor, to share some observations from my assessing experience.

Before I go on, let me just say that I could not have landed in a better starter assessor job than I did. The people were all great to work with and work for. The assessing tasks were fairly easy, even for me. Working together, the Town Board and Town Hall staff and I were able to implement an in-house reassessment, taking the level from 35% to 100% without too many beatings. It was actually pretty great. But little by little, I let the “part time” job consume too much. It was time for me to go. What follows, I hope, are some observations that you might identify with, that you may find helpful in some crazy way, or at least that you’ll be entertained by.

**Organization** – If you’re new to the business, taking over from a predecessor who may not have been engaged in the position, or who may have left under unhappy circumstances, there’s no resource that helps you rebuild and structure your office to be efficient. From contact management, to file cabinet contents, to website and internet use, it sure would have been nice to have access to others’ best practice ideas in an introductory class or something. Sometimes you inherit a mess and need to know how to clean it up in the best way. Thank you to all of you who tried to guide me, but I kind of floundered at this.

After over 30 years of working with the RPS software, I’m kind of embarrassed to experience that there’s no forum that shows you how to utilize RPS to improve your efficiency either! (Yes, I’m hearing the words “RPS Users Group?” in Mike Griffen’s voice right now!) For example, as I was turning the office keys over to my successor, she asked me if I had set the RPS data up in several ways that she was familiar with, that would enable some pretty handy custom reports to quickly identify certain properties regarding new construction, partial assessment, and exemption renewal. No, I had not, was not familiar with some of these nifty little tricks, and instead I tracked and triggered work flow using separate Excel spreadsheets that I manually managed. It was not very efficient at all.

My point: There are a lot of very sharp individuals in this assessment community, many of whom work quietly, keep to themselves, and come up with some truly brilliant ideas to work smarter, not harder. Maybe we aren’t discovering, gathering, and sharing enough of their knowledge. As more and more of us reach the age of retirement, it might be more and more important for you to get these folks engaged in knowledge sharing. And, like they say, there’s always more to learn.

**Public Service** – Though it didn’t occur to me at the time, through my years at ORPTS, I was surrounded by fellow regional ORPians and many many assessors and county real property staff who modeled and inspired excellent public service. Connect yourself with those people, and from time to time think about what it takes to



Bartholomew, continued from page 6

be a good, respected, valuable public servant. Honestly, I never paid much attention to it myself, until I became a face of the town and witnessed how some others dealt with the public. That's when I realized how important it was that I related to the public in a better, calmer way. Years ago, I was told by an assessor in Oneida County that taking an RPS class from me was like walking into a whirling helicopter blade. So, if I can "dial it back" to better relate to the public, anybody can.

Accept the reality that sometimes you're going to have to allow a few extra minutes to let a property owner take you through the story of their recent colonoscopy just to get to the tiny piece of information you need to do your job for them. Sometimes you need to let them vent, and agree to disagree on a topic and move on, in order to get the agreement or support you need from them on a more important topic. We work for the property owners and our work is important, **and in their best interest**. Show them that and you'll do well.

**Understand what seems impossible to understand.** After many years immersed in Real Property Tax, it becomes natural to overlook how utterly convoluted some of the basic concepts are to normal people. Throughout your career, it probably won't get much better and it often won't make sense to most people. If you can avoid it, you don't really need to take a side on this issue, for or against policy or property tax legislation. Work hard to explain things to your property owners in simpler terms, and convey that we are trying hard, **within the rules we've been given**, to benefit our property owners. This seemed to work for me, even during the reassessment.

**Accept the fact that you can't "fix" everything.** And when you try, sometimes you break other stuff. When you think you've established the most equitable assessments in the history of assessments, maybe you'll see that you accidentally introduced a couple of inequities for the next reassessment to try to fix. And don't be surprised if you sit back and watch as only two years' time erases a lot of the equity you fought to establish. It's discouraging, but that's how the cycle goes.

**Chasing mortality** – I don't remember the Assessment Administration class spending much time on verifying that your property owners are still alive. It should have! It seems that keeping track of who's still alive and entitled to their property tax exemptions is a significant component of the job. Incidentally, how soon after the death is it acceptable to send that cold and horribly worded exemption removal letter? This part of the job seemed a bit creepy and discouraging to me, especially after getting to know many of the families.

**Group Therapy** – This is nothing new. Networking with others in this field is very helpful for your knowledge, skills, and your ability to do this job. I really benefited from contacts within the county and state assessment community. For various reasons, our county association hasn't met in a very long time. That was a loss. Those meetings were a good place to network.

**Politics** – I'm just shaking my head and wishing it would all go back to the way it was when we weren't divided into tribes, and we didn't need to know who was in what party in order to value their position on every single issue. It needs to stay out of the work, and the workplace, and that's all I'll say.

**Balance (my most important observation)** – Please don't try to be "Super Assessor." When I became the town assessor, since I had so much "training" in my past, my goals included being the best assessor they'd ever had, and to fix everything that I found that needed to be fixed. That should be easy, right? I was hired to work Mondays. But, because I had the time and literally zero self control, I also worked a little bit nearly every other day. I made myself very accessible. I made sure that every question got a same-day response. I responded to questions often using my cell phone, which meant that some property owners were given my cell number and sometimes used it for subsequent questions or text messages. By my choice, emails to the town email address automatically popped up on my cell phone. It all seemed fine **at first**. Property owners appreciated it. And so also, the Town Board loved it.

But, in my opinion, once you go down this path, it's very difficult to dial it back. And eventually being available to everyone all of the time becomes a problem. I've heard it described as "death by a thousand cuts." One day it's a fairly simple STAR question and no big deal, then eventually it's happening all the time no matter what you may be in the middle of doing, and then it's some crazy property owner leaving you nonsensical

Bartholomew, continued page 8

President, continued from page 3

In 2022, we will continue to work together as a team. We have accomplished many things but still have work to do. We will continue to address legislative issues and the educational needs of our members, rest assured we are working hard.

As always feel free to contact me with any concerns or if you are interested in serving on a committee. I can be reached at [jhill@townofevans.org](mailto:jhill@townofevans.org)

Happy Holidays and Happy New Year!



Bick, continued from page 5

Once an assessor has earned the Advanced designation, there are two more optional designations to earn for professional recognition. The course requirements are determined by the sponsoring organizations, see below:

#### **State Certified Assessor, Professional designation**

Any State Certified Assessor, Advanced may attain the designation of State Certified Assessor, Professional by submitting proof to Educational Services that he or she has been designated a professional assessor by the Institute of Assessing Officers of the New York State Assessors Association.

NYSAA and the IAO are looking at course requirements in more detail in hopes of assisting those who wish to pursue advanced designations.

#### **State Certified Assessor, National designation**

Any State Certified Assessor, Professional may attain the designation of State Certified Assessor, National by submitting proof to Educational Services that he or she has obtained a professional designation from the Appraisal Institute or the International Association of Assessing Officers.

If you have questions, please call 518-474-1764.



Bartholomew, continued from page 7

voicemails asking you to call him on Memorial Day to discuss crazy conspiracies! I did not, and his phone number is now blocked.

My point is, somehow you need to set up barriers and everybody needs to know about your barriers. There need to be regular days and times when you will be available and when you will not be available, even to other assessors. You need a break from this business. You need, sometimes as hard as this can be, to allow the little red light to keep blinking, and for those emails to go unread. If you let them go a day or two, they usually resolve themselves anyway, right? And you don't even need to always know you've got voicemail or email! You need to keep the business out of your personal life as much as you can and yes, off of your personal cell phone. Hopefully you have or will figure out how to do this. I did not.

**Leaving** – Hopefully when its your time to move on, you'll leave them wanting more, and you'll participate to some extent in determining your successor and ensuring they have what they need to carry on successfully. It's kind of an honor really, if the town you're leaving asks for your advice as they search to replace you.

**Thank You** – Ok, if you're still reading this, wow, I really thank you. Hopefully I haven't slipped too far out of the entertaining and informative into the preachy and naggy. Please take care of yourselves and be well. It's been an honor to be a part of the Association and the assessment community.

All the best, Jeff.



# NYSAA Mentoring Committee

Rob Bick, chair of the NYSAA Mentoring Committee, recently asked the membership for volunteers who are knowledgeable in certain areas and who are willing to answer questions from fellow assessors.

“Those who volunteered are to be commended for the willingness to assist their fellow professionals. A little volunteerism and good will goes a long way,” Rob said. If you wish to be added to this list please call Rob Bick at 315-652-3800 ext 116 or email at [rbick@townofclay.org](mailto:rbick@townofclay.org).

## MENTORING LIST FOR 2021-2022

Jeff Bartholomew, retired ORPTS Central Region Manager; retired assessor, Town of Fleming, [Jlb8461@gmail.com](mailto:Jlb8461@gmail.com)

- RPS

Robert Criddle, IAO, Assessor, Town of Ogden, 585-617-6109, [assessor@ogdenny.com](mailto:assessor@ogdenny.com)

- Solar Farms

Gina Gabrielli, Assessment Clerk, Town of Clay, 315-652-3800, [ggabrielli@townofclay.org](mailto:ggabrielli@townofclay.org)

- RP-467 and RP-459

Susan Gentile, Assessor, City of Oswego, 315-591-2976, [sgentile@oswegony.org](mailto:sgentile@oswegony.org)

- Exemptions
- Real Property Tax Law
- V4 Modeling
- Certified Codes Officer

Christine Hayes, Assessor, Towns of Bolton/Horicon, 518- 494-4198, [Assessor@horicon.gov](mailto:Assessor@horicon.gov)

- V4 Custom Reports

David Marrano, SCA, Assessor, City of Tonawanda, 716-695-8639, [dcmarano@verizon.net](mailto:dcmarano@verizon.net)

- Condominium Valuation via 339-y
- Commercial Valuation
- PILOTs
- Use of Spreadsheets

Roger Miller, MAI, IAO, Assessor, Town/Village of Mt. Kisco, 914-864-0006, [rmiller@mountkiskonny.gov](mailto:rmiller@mountkiskonny.gov)

- Valuation-all property types

Robert Morin, IAO, MAI, SRA, Assessor, City of Peekskill, 914-734-4191, [RMorin@CityofPeekskill.com](mailto:RMorin@CityofPeekskill.com)

- Commercial valuation
- Residential valuation
- Tax certs

John Noto, IAO, CCD, Assessor, Town of Clarkstown, 845-639-2031, [j.noto@clarkstown.org](mailto:j.noto@clarkstown.org)

- Corrections of Errors
- Tax Mapping
- Former County Director

## Mentoring, continued from page 9

Kenneth Pike, Assessor, Towns of Geneseo, Middlebury; Deputy Assessor, Batavia, 585-355-0987, [ken-nethrpik@gmail.com](mailto:ken-nethrpik@gmail.com)

- Environmental concerns, brownfields

William Purtell, IAO, Assessor, Town of Glenville, 518-688-1200, [wpurtell@townofglenville.org](mailto:wpurtell@townofglenville.org)

- Appraisals and Critique of Appraisals

Teri Ross, IAO, Assessor, Town of Queensbury, 518-744-1067, [terri@queensbury.net](mailto:terri@queensbury.net):

- RPSV4
- STAR

Christopher Russo, Assessor, Town of Geddes, 315-468-3600 ext. 4, [crusso@townofgeddes.com](mailto:crusso@townofgeddes.com)

- Capitalization Rates

Curt Schoeberl, Assessor, Town of Shawangunk, 845-895-2143, [shawangunkassessor@shawangunk.org](mailto:shawangunkassessor@shawangunk.org)

- Small claims defense in small towns

Paul Smith, Assessor, Towns of Marcy/Onondaga, 315-469-3216, [psmith@townofonondaga.com](mailto:psmith@townofonondaga.com)

- PDC Preparation

Steve Teele, IAO, Assessor, Town of Lisbon, 315-393-7593, [assessor@townoflisbonny.org](mailto:assessor@townoflisbonny.org)

- Agricultural Exemptions

Warren Wheeler, IAO, Assessor, Towns of Amboy, Constantia, Minetto, Richland, and Executive Director, NYS Assessors Association, 315-558-2171, [wjwheeler@nyassessor.org](mailto:wjwheeler@nyassessor.org)

- Public Relations



**GAR Associates LLC**

Offering a full-range of integrated services tailored especially for local governments since 1961;  
solutions designed to work for you

Reassessment Support (Revaluation) Traditional and Modified Programs  
Valuation Consultation  
Support  
Public Relations and Education Programs  
Tax Certiorari Support Services (Court Testimony)  
Assessment Support Services

•  
**Specialties:**  
Public Relations and Education Programs  
Complex Parcel Valuation  
Cost Saving Data Collection Programs  
Sustainable Programs – Eliminate Costly Projects in Future

•  
Contact David M. Barnett, Vice President: [dbarnett@garappraisal.com](mailto:dbarnett@garappraisal.com)  
F. Cindy Baire, President/Partner: [cbaire@garappraisal.com](mailto:cbaire@garappraisal.com)  
[www.garappraisal.com](http://www.garappraisal.com) **800-836-0382**



# Attn: County Presidents

Hello County Presidents! Below is the current list of county association presidents we have at the NYSAA office. If you have any changes for 2022, please notify our office as soon as possible! The first three people who contact the office at 315-706-3424 or [admin@nyassessor.org](mailto:admin@nyassessor.org) with updates will each win a prize!

William Purtell, IAO	Albany/Schenectady	James Bird	Niagara
Russell Heslin	Allegany	Tonya Brown	Oneida
Joseph Cook	Broome	Patrick Duffy, IAO	Onondaga
Bobbi Elderkin	Cattaraugus	Stephanie Holtz	Ontario
Lezlianne Parsons	Cayuga	Deborah Natalizio, IAO	Orange
Kevin Muldowney	Chautauqua	None	Orleans
Melanie VanNoy	Chemung	David Roach, IAO	Oswego
Rochelle Harris, IAO	Chenango	Sherri Falcone	Otsego
None	Clinton	Donna DiPippo	Putnam
Kimberly Cammer	Columbia	Sharon Martin, IAO	Rensselaer
David Briggs, FIAO	Cortland	John Noto, IAO, CCD	Rockland
Frank Bovee	Delaware	Vicki Hayner, IAO	Saratoga
Katherine Johnson	Dutchess	Alan Danforth	Schoharie
Erik Finbar	Erie	None	Schuyler
Dawn Sears	Essex	Ann Morgan	Seneca
James Snyder, IAO	Franklin	James McGuire	St. Lawrence
Joni Dennie	Fulton/Montgomery	Cindy Burdell	Steuben
Tina McQuillen	Genesee	Ronald Devine	Suffolk
Robert Rhoades	Greene	Deborah Shea	Sullivan
James Abbott	Hamilton	Denise Spaulding, IAO	Tioga
James Fresco	Herkimer	Alfonzo Fiorille, IAO	Tompkins
Kimberli Johnston	Jefferson	Matt Sabia	Ulster
Cindy Shaw	Lewis	Lori Barber	Warren
Lisa Bennett	Livingston	Colleen Adamec, IAO	Washington
Brian Fitts	Madison	Dennine Leeson	Wayne
James LeGrett	Monroe	Judy Hyatt	Westchester
Timothy Dougherty	Nassau	Tina McQuillen, IAO	Wyoming
George Betton, IAO	New York City	Patrick Grimaldi	Yates

# MEMBER PROFILE

## Lorry J. King Assessor

---

By Molly MacElroy, NYSAA Public Relations Committee

Lorry J. King is a New York State Certified Assessor, but she didn't wake up one day and think that she wanted to be the assessor of multiple municipalities. But as fate would have it, when one speaks up about something they often become the one in a position to change it! At the time, Lorry was serving as a court clerk for her hometown but after an unpleasant experience with a member of her own assessment office, Lorry spoke up about the mistreatment she received. In turn, Lorry developed a friendship with another member of the assessment board named Anna, who would eventually encourage her to apply for the assessor position. In 1989, Lorry was appointed as an assessor on that three-person board, but she still faced the test of an election.



Lorry J. King

Lorry ended up winning that race and took office as an assessor on the board, but the beginning of that role was not without its challenges or hostile work environment. Nevertheless, she persisted and was able to help convince the Town of Lumberland to make the move from a board of assessors to a sole assessor position. Lorry had experienced poor public service and was determined to provide the best possible environment for the folks she served. She believes that arrogance and intimidation do not have a place in the assessment office and her role is always to create a user-friendly environment. Lorry told me "I want the taxpayers to feel that they can stop in or call me for clarification of any assessment issue. An informed taxpayer is my goal." Many of us can agree with Lorry that we don't like to have property owners leave our offices unhappy. Yet, she believes that by really listening to her taxpayers and doing so with dignity and respect, even if they are leaving unhappy, they are leaving with a better understanding of the assessment process. Lorry believes that it is equally important to have a well-informed staff and feels very lucky to have knowledgeable people working around her.

Lorry is currently working for two Sullivan County municipalities, the Town of Cohecton and the Town of Highland. The Town of Cohecton is a small rural town with 1682 parcels and a significant amount of agriculture, and the Town of Highland is also a small rural town with 2730 parcels with many different bodies of water. Both Cohecton and Highland are located along the Delaware River with craft breweries, campgrounds, restaurants, apartments, office space, and a host of other unique types of properties. Lorry has been the assessor in Cohecton since 1992 and Highland since 1995 but left in 2008 to serve as the assessor for the Town of New Paltz until she returned to Highland in 2015. Prior to her time serving as court clerk and assessor in Lumberland, Lorry was employed by her high school as the instructor for learning disabled students in the food service industry. In that role, Lorry used a hands-on approach to help students obtain the skills necessary for entry level employment in the restaurant industry. In addition to being an assessor in two municipalities, she also serves as a town justice in her hometown. Lorry's high school claim to fame was being voted the class clown and most mischievous and she says that anyone who knows her would also agree!

Being an assessor has been a rewarding experience for Lorry, and she feels like she has really been able to have a positive impact on her taxpayers. One of her favorite parts of the job is meeting new people and engaging them in conversation. She believes that everyone is important, including that very unhappy taxpayer waving their tax bill in her face. Lorry knows that everyone has a story and that kindness and compassion go a



King, continued from page 12

long way. Of course, there are always frustrations to the job and those less glamorous moments that can leave us all wondering why we continue. One of those frustrations that Lorry shares with many assessors is the administration of the STAR program and the shared role between New York State and assessors. Lorry feels that the taxpayers would be better served by having STAR either fully administered by the assessors or fully administered by the state. Some additional frustrations she shared are bank codes, pro rata and omits, and that new solar/wind valuation procedure.

One of my favorite parts to Lorry's story is how her professional life has come full circle. That same person, Anna, who once encouraged her to become an assessor has come back into her life. Twenty years after Anna left the assessment field, Lorry was delighted to receive Anna's resume for the position of court clerk with her as the town justice. And the better part is that Lorry has found that the work ethic and helping attitude from Anna that first brought them together is still alive and strong.

In her time outside of the office, Lorry really enjoys cruising to tropical locations and rafting on the Delaware River with her family and friends. She says, "give me a pool, sunshine, the smell of fresh flowers, and a bit of fine chocolate and life is pretty good." On Christmas Eve of this year, she will be married for 39 years. Lorry has three children, two grandchildren, one great-granddaughter and three Yorkies who keep her very busy!



When organizations focus on delivering convenient, essential services to the public, communities can thrive. Tyler provides appraisal and tax software and services that empower you to eliminate manual work and manage streamlined operations across jurisdictions — keeping offices and citizens connected.

[tylertech.com/connectedcommunities](https://tylertech.com/connectedcommunities)



# 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](mailto: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.

### ELLIOT GLASER LIFETIME ACHIEVEMENT AWARD

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

### FELLOW MEMBER

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

### GEORGE J. HILL EDUCATOR EMERITUS AWARD

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

### HONORARY MEMBER

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

[Awards, continued on page 15](#)

Awards continued from page 14

**JOHN C. GAMAGE PROFESSIONAL DEVELOPMENT AWARD**

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

**JOHN E. WALSH PROFESSIONAL ASSISTANCE AWARD**

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

**JOHN F. ST. GEORGE AWARD**

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

**LAWRENCE D. BENTON MEMORIAL AWARD FOR DISTINGUISHED SERVICE**

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

**LIFE MEMBER**

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

## FOR ALL YOUR PROPERTY TAX ISSUES

REAL PROPERTY TAX LITIGATION AND EMINENT DOMAIN



 **E. STEWART  
Jones Hacker Murphy** LLP

28 Second Street, Troy, New York 12180  
200 Harborside Drive, Suite 300, Schenectady, NY 12305  
511 Broadway, Saratoga Springs, NY 12866

518-274-5820

[www.joneshacker.com](http://www.joneshacker.com)



## 2021-2022 NEW YORK STATE ASSESSORS ASSOCIATION EXECUTIVE BOARD

### PRESIDENT

Jeneen Hill.....Towns of Evans, Collins, North Collins

### FIRST VICE PRESIDENT

Christine Hayes.....Towns of Bolton, Horicon

### SECOND VICE PRESIDENT

Maggie A. Alix.....Village of Green Island

### PAST PRESIDENT

Lloyd Tasch, IAO.....City of White Plains

### BOARD MEMBERS

Robert Bick, AIA.....Town of Clay

Thomas Donato, IAO.....Villages of Amityville, Great Neck, Lake Success

Lisa Goree.....Town of Southampton

Josh Herman, IAO.....Town of New Castle

Christine Hayes.....Towns of Bolton, Horicon

Joanne Majewski, IAO.....City of Newburgh

David Roach, IAO.....Towns of Granby, Huron, Orwell, Palermo, Williamstown

### EXECUTIVE DIRECTOR

Warren J. Wheeler, IAO.....Towns of Amboy, Constantia, Minetto, Richland

### TREASURER

Laverne D. Tennenberg, IAO.....Town of Riverhead

## 2021-2022 INSTITUTE OF ASSESSING OFFICERS BOARD OF TRUSTEES

Anne M. Sapienza, IAO,  
Chair  
Town of Stafford

Edye B. McCarthy, IAO  
Town of Greenburgh

Cathy Conklin, FIAO

Brian S. Phelps, IAO  
City of Watertown

Rochelle Harris, IAO  
Towns of Hamilton,  
Madison, North Norwich,  
Sherburne

Denise J. Trudell, IAO  
Towns of Boyston,  
Lewis, Montague,  
Osceola, Parish, Salina

Dennis R. Ketcham, IAO  
Towns of Forestburgh,  
Montgomery, Mt. Hope

Victoria Sirota, IAO  
Town/Village of Scarsdale

**New York State Assessors Association, Inc.**  
116 Salina St., Suite 8, Liverpool, NY 13088  
Phone: 315-706-3424 • Fax: 315-410-5660  
Email: [admin@nyassessor.org](mailto:admin@nyassessor.org)  
Website: [www.nyassessor.org](http://www.nyassessor.org)

Affiliated with the International Association of Assessing Officers (IAAO) and the Institute of Assessing Officers (IAO), which is chartered by the Board of Regents of the University of the State of New York. The New York State Assessors Association Bulletin is published bimonthly. The I.A.O. Journal is published twice a year—usually in January and July. Any news or articles are welcome and should be mailed to:

### \*\*BULLETIN\*\*

Tracy Carman, Communications Director  
116 Salina St., Suite 8, Liverpool, NY 13088

### \*\*JOURNAL\*\*

Patrick Duffy, IAO, Editor, IAO Journal  
301 Brooklea Dr., Fayetteville, NY 13066

## 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](mailto:admin@nyassessor.org).

Please welcome new members: Erica Munson, City of Dunkirk; Kathleen Deprez Ransom, Town of Richmond

Welcome back: Brian Fitts, City of Cortland, Towns of Brookfield, Cazenovia, Coventry, Eaton, Fenner, Georgetown, Homer, Lebanon, Nelson, Ohio, Smithfield, Virgil

In Memoriam: Tom Polzella, retired assessor from Town of Bedford

## MICHAEL HABERMAN ASSOCIATES, INC

**Assessment / Tax Consultants**  
*Serving municipalities for over 40 years*

- Sales verification
- Field data collection
- Market research & analysis
- Homestead implementation
- Small Claims representation
- Small Claims CAMA program
- Ratio Studies - LOA / Segment Rates
- Impact Analysis - PILOTs / subdivisions
- Building permit valuation & maintenance
- Revaluation Projects - contractor / monitor
- Annual assessment roll maintenance & updates
- Commercial Certiorari - valuation / conferencing / disposition



**Call for Free Consultation**



[www.mhabermanassoc.com](http://www.mhabermanassoc.com)

[info@mhabermanassoc.com](mailto:info@mhabermanassoc.com)

**516-739-8080**