



# NEW YORK STATE ASSESSORS ASSOCIATION BULLETIN

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SEPTEMBER-OCTOBER 2021

No. 5

## Jeneen Hill Installed as NYSAA's 77th President

On Tuesday, October 5, 2021, Jeneen Hill was installed as NYSAA's president for 2021/2022. Below is her acceptance speech:

It is with great honor and appreciation that I stand before you as the 77<sup>th</sup> president of the New York State Assessors Association. I appreciate the respect and confidence shown to me as together we lead this association into the future. I thank you, the membership, for your continued commitment to this association. I would like to thank my dad, mom, and my kids (Samantha, Jenelle, and Parker) for their support through the years. I would also like to thank my husband Tyler, the official body-guard of the NYSAA for always being there for me.

I would like to thank the Erie County Assessor's Association for their support, along with the Niagara County Assessors' Association and the conference committee, for their efforts towards the conference.

Being the president of NYSAA has great meaning to me. I grew up hearing about NYSAA on a regular basis. Every September, my mom and I would start to prep for "the conference," which meant clothes shopping for dresses for mom and gathering ribbons and pins (there was no such thing as Amazon then) to assemble name tags after dinner with dad for "the conference." I had no clue what "the conference" was, I just knew my dad was in classes all day while my mother shopped and my brother and I got to sleepover and get spoiled by our grandparents. Little did I know I would be standing here tonight. If you would have told the teenaged me that I would be attending the same conference and be installed as the president, I would not have believed you. Heck, I didn't really know what my dad did, let alone follow in his footsteps. Among many of the things my father taught me was professionalism and how to serve property owners with patience and integrity. One of the best decisions I made was going to work for my father as a part-time clerk and pursuing my state certification as an assessor. I truly enjoy going to work most days.

It is with great pleasure I present my father Sam Lomondo Jr., with a New York State Assessors Association 2021 longevity award for 45 years of membership.

To quote my father's speech from 1994: Integrity, responsibility, and reliability are what assessors are made of. And we STILL ARE. We are on the front lines...dealing with taxpayers, advocating for our seniors while dealing with legislative changes.



Jeneen Hill with her husband, Tyler (left) and her father, Sam Lomondo Jr., NYSAA past president and 45-year member.

**EDUCATIONAL CALENDAR**

All classes listed below are offered online, except Ethics, which is being offered online and in person. Please visit [www.nyassessor.org](http://www.nyassessor.org) to register.

**IAO One-Day Seminars:**

Critiquing Appraisals for Assessment Challenges

Instructor: William Purtell, IAO  
November 3, 2021

Creating a Valuation Factor File (VFF) with Excel

Instructor: Pat Duffy, IAO  
November 10, 2021

Ethics and the Assessor—Hybrid

Instructor: Denise Trudell, IAO  
November 12, 2021

Valuation of Manufactured Home Parks  
Instructor: John Zukowski, IAO, MAI, SRA  
November 17, 2021

Valuation of RV/Auto Dealerships  
Instructor: John Zukowski, IAO, MAI, SRA  
December 1, 2021

Real Property Tax Law for the Assessor, Articles 1-7

Instructor: Tom Frey, FIAO  
December 8, 2021

Real Property Tax Law for the Assessor, Articles 8-19

Instructor: Tom Frey, FIAO  
December 15, 2021

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*Congratulations to the following counties for achieving*

*100% Membership:*

- |                 |                    |
|-----------------|--------------------|
| <i>Genesee</i>  | <i>Suffolk</i>     |
| <i>Niagara</i>  | <i>Tioga</i>       |
| <i>Ontario</i>  | <i>Tompkins</i>    |
| <i>Orange</i>   | <i>Warren</i>      |
| <i>Putnam</i>   | <i>Westchester</i> |
| <i>Rockland</i> | <i>Yates</i>       |

# Outgoing President's Report

When I took office last year my goal was to continue the transition started by Past President Scott Shedler, IAO from a no-online educational presence to offering more educational options. Because of the success of the Covid-19 vaccine, the Association was able to welcome back students to the Cornell Seminar on Appraising after last year's nonevent. The event was an enormous success stressing the safety of the membership and proving during these uncertain times we could safely hold an in person event. We also proved that hybrid learning could be done so that both in person and online students could benefit. It was another major step in NYSAA adopting technology to advance our education programs into the current standards.



The Association decided to switch to Zoom from WebEx for our training and meeting platform in April, which both saved the Association a lot of money and has proved to be an easier platform for both boards and the membership.

Lloyd Tasch, IAO NYSAA Past President

The first legislative order of business was to call on then Governor Cuomo to issue an executive order to suspend the requirement for approximately 180,000 seniors and those with disabilities to apply for a tax exemption renewal. NYSAA successfully led the fight on behalf of seniors, getting Executive Order 202.83 signed by the Governor. Less than two weeks later the New York State Legislature held a special session and passed the COVID-19 Emergency Eviction and Foreclosure Prevention Act placing the provision of the Executive Order into a New York State law.

The NYSAA Legislative Committee struck again when Senate Bill S3679A was amended by Bill A00971/S00905 officially adding the New York State Assessors Association as a member of the Real Property Tax Exemption Task Force. The James Maloney "Dark Store" legislation passed both the Assembly and the Senate and is waiting for the governor to sign it. Congratulations to Scott, Maggie Alix, and Team NYSAA for their inspired efforts to achieve all of this.

The next order of business was to focus on the real property issues within the New York State budget. NYSAA's voice was heard and was successful on several of the New York State budget issues. Our first success was with budget item **Part V-Subpart A** to close the Enhanced STAR exemption to new applicants. The main problem was that New York state wanted it to be implemented in 2021 — an almost impossible, burdensome task. The proposal ultimately was **NOT** included in the Enacted State Budget.

NYSAA supported budget item **Part V-Subpart E** to convert STAR benefits for residents of mobile home parks from the STAR exemption to the STAR credit and it remained in the Enacted State Budget. NYSAA also convinced the New York State Department of Finance and Taxation to automatically enroll the recipients into the Enhanced Credit Check program. NYSAA has also suggested that this same approach be applied to co-ops and hopefully in the near future this will come to fruition.

In the Aid to Localities part of the budget, New York State wanted to reduce available aid for reassessments by 5% and reduce reimbursements for assessor/director training by 5%. Both of these budget items were not included in the final enacted State Budget.

The final budget item I will mention is **Part X**, which would, in consultation with NYSERDA, develop an appraisal model for solar and wind energy systems equal to or greater than one megawatt. The New York State Assessors Association strongly **OPPOSED** this position from the very beginning. The Association did win the right to have a role in developing the valuation methodology. Representatives from NYSAA took part in the development of the statewide model to ensure that local municipalities don't lose revenue to a model that favored the solar industry. With NYSAA input, the original model put forth by the Department of Finance was much more streamlined and user-friendly, compared to the proposed second model by the solar industry. NYSAA used every resource in its power to attain a methodology that was fair and equitable.

Working together as a team, NYSAA has been able to accomplish many things in a timely fashion. It has been an honor and a privilege to lead the New York State Assessors Association this past year, and I want to thank the NYSAA Executive Board, the IAO Trustees, and the membership for their support.

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Therefore, with integrity I accept the responsibility bestowed upon me to lead this association into the future. You can rely on this board to persevere. We have seen many challenges and legislative changes this past year, and we stepped up and let our voice be heard in Albany. We won't stop until we succeed.

This association has taken the lead to provide the highest level of education to our members while adapting to an online platform as well as in-person learning. I believe strongly in providing education for all members as we adapt our training and meeting model to meet the needs of those we serve.

We will continue to conduct our business professionally and efficiently while continuing to serve our communities safely. We came together and will continue to come together because the one thing that hasn't changed is US. As assessors we continue to take pride in serving our taxpayers with the same dedication we always have, despite these challenging times.

I ask you tonight to actively participate in the continued efforts of the NYSAA, become involved, whether your passion is legislation, valuation, education, or exemption; there is a place for you.

I would like to end tonight by thanking someone who was instrumental in me pursuing to be a part of the NYSAA Executive Board, and bring the conference to the western region. Unfortunately she passed away before she could witness this day... so please raise your glasses.... this one's for you Kandy Sue Wittmeyer!



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# ANNUAL MEETING AND SEMINAR ON ASSESSMENT ADMINISTRATION

Editor's Note: The Fall Annual Meeting and Seminar on Assessment Administration was held at the Sheraton Niagara Falls in Niagara Falls, NY, October 3-6. The Annual Meeting for Members was held Monday, October 4, and the yearly committee reports are below. Some of these reports have been edited for space. Full reports are available by contacting Tracy Carman at [admin@nyassessor.org](mailto:admin@nyassessor.org).

## **2021 NYSAA Annual Meeting Committee Reports**

### **NYSAA President's Report Lloyd Tasch, IAO**

See page 3 for outgoing President Lloyd Tasch's report.

### **NYSAA Executive Director's Report Warren J. Wheeler, IAO**

It's hard to believe that another year is practically in the books, yet here we are at our annual meeting in Niagara Falls. What a difference a year can make, as most of you will remember that we were unable to hold an in-person annual meeting last year due to the pandemic. And while we are not yet back to our "old" normal, we were able to offer another NYSAA first: a hybrid annual meeting and conference on assessment.

Once again, the list of people to thank is lengthy. As I have said before, running this organization requires a joint effort amongst all the stakeholders, the Executive Board, the Trustees, the Fund and, last but certainly not least, the membership. Without the support of everyone, nothing would have been possible.

This year continued to prove challenging. The beginning of the year started out hopeful with the release of the vaccine but quickly changed when outbreaks started to rise. The Cornell Seminar on Appraising seemed stuck once in again on the on-again-off-again pattern from 2020 but, in the end, we were able to hold a hybrid event in which we were allowed limited in-person attendees.

Just a few short weeks later and the fall conference was falling back into that same repetitive category. We had several meetings about how to proceed and answer any of the potential "what-ifs"? Ultimately, as you know, we pulled it off!

I would first like to thank the Executive Board. It was their direction that provided the necessary guidance to make sure that what we were doing was for the benefit of the membership. Secondly, the IAO Trustees put together an educational program that was robust. They provided over 42 hours of continuing education credit to choose from, of which 30 were available online as well. Third, the Fund deserves ample praise. The Fund provided the additional monetary funding needed to purchase the equipment necessary for the online training. It was no small task. We are actually creating our very own in-house production studio that can be set up and taken down at Cornell and our Annual Meeting. Fourth, I would like to thank the half dozen individuals who volunteered to act as our very own "producers." They made sure that the technical issues were being attended to. A huge thank you from me to all of them. Lastly, I would be remiss if I did not thank you, the membership. None of this would be possible without your support. If you do not attend our seminars or our conferences, then none of this would take place. Thank you for your continued patience and support as we continue to fine tune our hybrid training program for you.

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As you will see from the many reports contained within this issue, it has been another challenging and busy year. We continue to work under the premise of holding expenses where-ever possible and still being able to provide our members with the education that they both need and want. In closing, I will leave you with this quote from Confucius: “The key to success is often the ability to adapt.”

### **NYSAA Standing Committees**

#### **NYSAA Auditing Committee Deborah Eurich, IAO, Chair**

The 2020-2021 Auditing Committee consists of John Noto, IAO and Victoria Sirota, IAO.

The Audit Committee met remotely on July 21, 2021 via Zoom to inspect and audit the fiscal 2020 financial records of the New York State Assessors Association and the John Way/John Costello Memorial Education Fund. The committee also reviewed the New York State Chapter of the IAAO financial records for fiscal 2020.

Treasurer Laverne Tennenberg supplied all financial documents in advance of the meeting to provide the committee with adequate time for review and responded to all questions asked by the committee during and prior to the meeting. After reviewing the financial records, the committee found no discrepancies and agreed that these accounts are accurately maintained and in good order.

#### **NYSAA Awards Committee Christine Hayes, Chair**

The 2020/2021 Awards Committee consists of Maggie Alix; Lori Barber; Tom Donato, IAO; and Kimberli Johnston.

The committee received four nominations for awards this year. The awards will be presented at the Fall Conference dinner in Niagara Falls on Monday night.

#### **NYSAA Constitution & Bylaws Committee Thomas Donato, IAO**

The 2020/2021 Constitution & Bylaws Committee consists of Robert A. Criddle, IAO; Tracy Farrell, IAO; William Purtell, IAO; David Roach, IAO; Cindy Shaw; and Walter Smead, IAO.

A multiyear effort by the Constitution & By-Laws and Membership & Mentoring committees has come to fruition. Bill Purtell, IAO has truly taken the lead on the By-Law changes you have in front of you to vote on today. The purpose of the changes was to simplify membership categories and dues associated with each membership type.

By-Laws are a living document and require change as time goes on. If you, as a regular member, have recommendations for changes to the By-Laws please put them in writing and send them to the president of the Association or any Executive Board member. Recommendations will be reviewed by the Constitution & By-Laws Committee and presented to the Executive Board for indicated actions.

#### **NYSAA Employee Committee Jeneen Hill, Chair**

The 2020/2021 Employee Committee consists of Maggie Alix; Rob Bick, AIA; Thomas Donato, IAO; and Christine Hayes.

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We were eligible for the payroll protection program. Laverne has been keeping me informed on the process. I reached out to Warren, Tracy, and Laverne via email to call me to discuss any concerns they may have through the year.

**NYSAA Ethics Committee**  
**Rob Bick, Chair**

The 2020/2021 Ethics Committee consists of Maggie Alix; Tom Donato, IAO; Jeneen Hill; James LeGrett, IAO; and Terri Ross, IAO.

I am happy to say that we have received no ethics complaints this quarter. We are without perceived scoff-laws.

**NYSAA Legislative Committee**  
**Maggie Alix, Chair**

The 2020/2021 Legislative Committee consists of Rob Bick; Lisa Goree; Rochelle Harris, IAO; Jeneen Hill; Andrea Nilon, FIAO; John Noto, IAO; Sue Otis, FIAO; Curt Schoeberl; Victoria Sirota, IAO; and Todd Wiley, IAO.

The committee spent countless hours lobbying for an Executive Order that would suspend the renewal requirements for low income Senior Citizens (RP467) and Persons with Disabilities (RP459c) through 2021 amid the Covid-19 pandemic. The committee members thank the assessment community; assessors, town supervisors, etc., for sending letters of support, making phone calls to local representatives, and those that helped generate media coverage. Executive Order 202.83 was announced on December 19, 2020.

The New York State Legislature held a special session to pass the Covid-19 Emergency Eviction and Foreclosure Protection Act. Included within was Subpart D, which covered the senior citizens and persons with disability exemption for the 2021 assessment roll. A11181/S9114 passed both chambers and was signed into law by Governor Cuomo on December 28, 2020. The committee provided input with regard to the chapter amendments for the Real Property Tax Exemption Task Force. The amendments included adding the president of the New York State Assessors Association or his/her designee as a member of the task force. The amended bill was passed and signed by the Governor on June 11, 2021.

**NYSAA Membership/Mentoring Committee**  
**William Purtell, IAO, Chair**

The 2020/2021 Membership & Mentoring Committee consists of Maggie Alix; Rob Bick; Rae-Lyn Dussault; Christine Hayes; Vicki Hayner, IAO; Jill Lederhouse; Molly MacElroy; Joanne Majewski, IAO; Kelly Miller; Susan Otis, FIAO; David Roach, IAO; Teri Ross, IAO; Cindy Shaw; and Heather Weinhold.

This year our membership totals 880 members. We enrolled 92 new members, most of which are from Nassau County (60). There were no changes to the dues structure for 2021. The dues for membership are determined annually at the Executive Boards annual organizational meeting.

Earlier this year, the Executive Board unanimously passed a motion to extend the free class benefit to new members, good for up to one year from the date of membership. Previously, there were stricter time limits. This year, we operated both the Mentoring and the Membership committees as one committee. I recommend they operate as separate committees again, moving forward.

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The Membership Committee has worked hard to consolidate our existing membership categories from 10 to 5. A new category was also created. This new category is called Affiliate Member and is for fee appraisers, tax representatives, and media personnel. A summary of those changes is explained on page 15 in this issue of the Bulletin. This consolidation of categories will increase efficiency for processing membership renewals and new membership applications.

**NYSAA Memorial Committee  
Joanne Majewski, IAO, Chair**

The 2020-2021 Memorial Committee consists of William Purtell, IAO.

It is with deepest regrets that we inform you and the membership of the list of our fellow assessors that we lost:

Hugh F. Budd, Retired Assessor, Town of Mt Hope	01/14/2021
Michele Casandra, Assessor, Town of Pelham	03/14/2021
Grant E. Foster, Retired Assessor, Town of Jasper	07/12/2021
Meade C. Hutchins, Retired Assessor, Town of Indian Lake	01/06/2021
Margaret "Peggy" Jenkins, Retired Assessor, Town of Moreau and NYSAA Past President	10/31/2020
Robert Marshall, Tyler Technologies	04/05/2021
John P. McGrory, IAO, Retired Assessor, Town of New Castle	07/02/2021
Dolores Montross, Retired Assessor, Town of Sennett	11/04/2020
Joseph Taggert, IAO, ORPTS and former IAO Trustee	12/30/2020

**NYSAA Public Relations Committee  
Joanne Majewski, IAO, Chair**

The 2020-2021 Public Relations Committee consists of Vicki Hayner, IAO; Jeneen Hill; Michele C Jordan, IAO; James LeGrett; Molly MacElroy; Jill Murphy; and David Roach, IAO.

The committee has submitted articles for the Bulletin, which profiles members of our association throughout the state.

These profiles included NYSAA's longest standing member and NYSAA's incoming president, among other well-seasoned members.

**Select Committee Reports**

**Annual Conference Committee  
Rochelle Harris, IAO**

The 2020/2021 Conference Committee consists of Lori Barber; Christine Hayes; Joanne Majewski, IAO; and Teri Ross, IAO.

We have many activities planned and have set up to have welcome bags from the local chamber. We will be able to help Tracy and Warren any way we can at the conference.



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**Real Property Tax Administration Committee (RPTAC)  
J. Todd Wiley, IAO, Chair**

The 2020/2021 RPTAC committee consists of Christine Hayes; Jeneen Hill; Anne Sapienza, IAO; Lloyd Tasch, IAO; and Warren Wheeler, IAO. Alternates: Curt Schoeberl and Teri Ross, IAO.

Over the past year, RPTAC met on October 28, 2020, January 27, 2021, and June 17, 2021, all of which were via WebEx conferences due to Covid-19.

**Primary topics discussed at these meetings:**

- Legislative & Budget Updates. Joe Gerberg discussed the new Real Property Exemption Task Force which will include one assessor
- ACES / RPSv4
- STAR: STAR Reports, a request to amend Report #3. New requirement for manufactured homes to switch to the STAR Credit Check for 2022. Benefits include \$20,000 floor and no 2% administrative fee. Not yet determined if the transfer will be done automatically by ORPTS or if it will involve the assessors.
- Hadley-Luzerne School District Apportionment. The issue of an equalization tax shift that occurred resulting from the inclusion of an electric power plant in the equalization process. It was decided that the RPTAC Equalization subcommittee will study this topic and make recommendations. The NYSAA members for this committee are Curt Schoeberl, Tom Donato and myself, Todd Wiley.
- Update on Valuation model for Solar and Wind projects. As required by new legislation ORPTS and NYSEDA developed two valuation models using a discounted cash flow analysis that assessors will be required to use for the assessments on these types of projects. The first versions were replaced with revised models. NYSAA has opposed these models for the following reasons:
  - 1.The models do not include the subsidies, grants, and incentives the developers receive in the cash flows.
  - 2.The holding period is too long per New York State case law.
  - 3.The models ignore the statutory duty of assessors to value properties in their municipality by a method that they choose.
  - 4.The discounted cash flow methodology has not been accepted in New York State as a proper valuation tool for utility purposes.
  - 5.Municipalities have no way to enforce proper reporting of inventory data and generating data.
  - 6.The models use full tax amounts as an expense, yet many projects are tax exempt or pay a reduced amount via a PILOT.
  - 7.NYSAA was not involved in developing or reviewing the second model, as was mandated by the law allowing for the creation of the models.

**John H. Way - John M. Costello Memorial Educational Fund Report  
NYSAA Annual Membership Meeting  
Niagara Falls, NY  
Monday, October 4, 2021**

The 2020/2021 Fund Trustees are Robert Criddle, IAO; Patrick Duffy, IAO; James Molinaro, Jr., IAO; Timothy Sheares, IAO; and Denise Spaulding, IAO.

The Fund Trustees had another busy year working with the Association and IAO Board of Trustees to support and advance the Fund's educational mission. Some of this work included:

- Approving a request for funding of a hybrid learning option for the Cornell Seminar on Appraising, Fall Conference, and online seminars. This included \$10,841.50 to purchase the Cvent software platform and up to \$12,575 for the necessary equipment set ups to support it.

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- Awarding 22 scholarships for attendees at the 2021 Cornell Seminar on Appraising. This includes scholarships that were rolled over from 2020 due recipients’ health and safety concerns about COVID-19. Five scholarships were awarded for the Annual Conference.

While revenue-raising activities – including the 50/50 Raffle, fall conference Vendor Booths, and fall conference Raffle Table – have been on hold due the pandemic, I am pleased to report that the 50/50 Raffle was held this year at the Cornell Seminar on Appraising, where \$600 in tickets were sold! And the full complement of fund-raising activities will in place at the Annual Conference this year here in Niagara Falls! Four firms currently run ads in the Bulletin despite a solicitation letter that was mailed to potential advertisers at the end of 2020. We hope to increase this number.

The Fund continues to be very strong financially and has weathered pandemic-induced market downturns well. This is largely due to the professional guidance provided by our advisors at Merrill Lynch and the sound stewardship of the Trustees. Merrill Lynch account balances as of August 31, 2021 were:

Investments	\$292,576.23 (10.47% increase over 2020)
Cash Management Account	<u>\$ 17,678.21</u>
Total	\$310,254.44 (9.37% increase over 2020)

In closing, I extend my sincere thanks to my fellow Fund Trustees for their dedication and hard work throughout the year, namely James J. Molinaro, Jr., IAO; Denise M. Spaulding, IAO; Patrick J. Duffy, IAO; and Timothy A. Sheares, IAO. Tim’s 5-year term on The Fund ended September 30<sup>th</sup> and he is not seeking reappointment. His longstanding service and commitment to advancing the educational needs of assessment professionals are much appreciated.

The Fund is happy to welcome new trustee Colleen Adamec, IAO, who was appointed at the recent Annual Meeting of the Institute of Assessing Officers. She is a great addition!

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# 2021 AWARD WINNERS

*The NYSAA and IAO awards were presented on Monday, October 4 during the fall conference at the Sheraton Niagara Falls.*



Daniel Ross, IAO (right) presented the Distinguished Service Award to David Moog, IAO.



Robert Criddle, IAO, chair of the John H. Way-John M. Costello Memorial Educational Fund Board of Trustees, presented a special award to retiring Trustee Tim Sheares, IAO for his years of service on the Board.

Colleen Adamec, IAO presented the Assessor's Outstanding Contribution Award to Pat Duffy, IAO.



Above, Anna Stanko (right) presented the Distinguished Assistance Award to Christine Aldrich.



NYSAA Executive Director Warren J. Wheeler, IAO presented the first Executive Director's Award to NYSAA Communications Director Tracy Carman.



NYSAA Executive Director Warren J. Wheeler, IAO presented the John C. Gamage Professional Development Award to Brian Phelps, IAO.



Daniel Martonis presented the Outstanding New Member Award to Katie Harrington.

# NYSAA Constitution and Bylaws

The following amendments to the NYSAA Constitution and Bylaws were accepted at the Annual Meeting on Monday, October 4, 2021 at the Sheraton Niagara Falls. Language added is highlighted in red.

## **Proposed Bylaws Amendment: Amend ARTICLE II (Membership) Section I. “Membership Categories,” item A.**

### **Currently Stated**

#### Regular Members

Assessors and assessment staff within the local assessor’s office. Those responsible for valuation of real property for assessments rolls. It includes government appointed or elected assessors, their staff and retired assessors. Every Regular member in good standing shall have the right to hold office as prescribed in Article IV, Section 2 of these bylaws. Only regular members may serve as officers or members of the Executive Board. Regular Members shall have the full voting rights of the Association. Annual dues shall be set and assessed by the Executive Board.

### **Proposed change:**

#### Regular Members

Assessors and assessment staff within local and **county-wide** assessor’s offices. Those responsible for valuation of real property for assessments rolls. It includes government appointed or elected assessors, their staff and retired assessors **still active in the assessment field**. Every Regular member in good standing shall have the right to hold office as prescribed in Article IV, Section 2 of these bylaws. Only regular members may serve as officers or members of the Executive Board. Regular Members shall have full voting rights of the Association. Annual dues shall be set and assessed by the Executive Board.

## **Proposed Bylaws Amendment: Amend ARTICLE II (Membership) Section I. “Membership Categories,” item B.**

### **Currently states:**

#### Associate Members

Any individual other than a regular member with an interest in supporting the avowed purpose and successful operation of the Association. Fee appraisers, tax representatives, media personnel, board of assessment review members, county directors, and employees of county or state government, both elected and appointed, are considered in this category. These members shall not serve as officers or members of the Executive Board and do not have voting rights in the association, with the exception of Real Property Tax Directors who shall have full voting rights. Annual dues shall be set and assessed by the Executive Board.

### **Proposed change:**

#### B. Associate Members

Any individual other than a regular member with an interest in supporting the avowed purpose and successful operation of the Association. ~~Fee appraisers, tax representatives, media personnel~~ Board of assessment review members, county directors, and employees of county or state government, both elected and appointed, are con-

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sidered in this category. These members shall not serve as officers or members of the Executive Board and do not have voting rights in the association, with the exception of Real Property Tax Directors who shall have full voting rights. Annual dues shall be set and assessed by the Executive Board.

**Proposed Bylaws Amendment: Amend ARTICLE II (Membership) Section I. “Membership Categories,” item E. (new)**

**New: Affiliate Members**

**Proposed membership category:**

**E. Affiliate Members**

Any individual other than a regular member or an associate member, with an interest in supporting the avowed purpose and successful operation of the Association. Fee appraisers, tax representatives, media personnel are considered in this category. These members shall not serve as officers or members of the Executive Board and do not have voting rights in the association. Annual dues shall be set and assessed by the Executive Board.

**Proposed Bylaws Amendment: Amend ARTICLE II (Membership) Section I. “Membership Categories,” item F. (new)**

**New: Retired Members**

**Proposed membership category:**

**F. Retired Members**

Any individual formerly qualified as a Regular or Associate member and has officially retired from such position. These members shall not serve as officers or members of the Executive Board. Any Regular Retired member in good standing shall retain full voting rights. Annual dues shall be set and assessed by the Executive Board.

**Proposed Bylaws Amendment: Amend ARTICLE II (Membership)**

**Section 5. “Dues,” item C.**

**Currently states:**

Dues of a retired regular member shall be 50% of that of a regular member.

**Proposed change:**

Dues of a retired regular member shall be ~~50% of that of a regular member~~ fixed at an annual fee of \$50.00.

**Proposed Bylaws Amendment: ARTICLE V - ELECTIONS, Section 2.1**

**Currently states:**

Section 2.1. Any regular member may submit an application, available from the Executive Director, to be nominated to serve on the Executive Board. The Executive Director and /or Nominating Committee shall provide the applicant a copy of the NYSAA Executive Board Operation Guide with the application. All applications must be received by the nominating committee with a postmark no later than March 1st of each year.

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**Proposed change:**

Section 2.1. Any regular member **seeking nomination to serve on the Executive Board must submit an application to the nominating committee. The application is ~~may submit an application~~**, available from the Executive Director, to be nominated to serve on the Executive Board. The Executive Director and /or Nominating Committee shall provide the applicant a copy of the NYSAA Executive Board Operation Guide with the application. All applications must be received by the nominating committee with a postmark **or email date stamp** no later than March 1st of each year.

**Proposed Bylaws Amendment: ARTICLE V - ELECTIONS, Section 4**

**Currently states:**

Section 4. Any regular or Executive Board member not on the proposed ballot may file a petition to be added to the ballot. A petition, available from the Executive Director, signed by at least 25 current regular members must be submitted to the nominating committee by June 1st of each year. A maximum of ten signatures can come from a single County. The positions of President and First Vice President are not available by petition. The nominating committee will review petitions for validity.

**Proposed change:**

Section 4. Any regular or Executive Board member not on the proposed ballot may file a petition to be added to the ballot. A petition, available from the Executive Director, signed by at least 25 current regular members must be submitted to the nominating committee by June 1st of each year. **Petitions will be accepted only after the nominating committee has notified the membership of the proposed ballot of candidates. Any petition filed before said notification is invalid.** A maximum of ten signatures can come from a single County. The positions of President and First Vice President are not available by petition. The nominating committee will review petitions for validity and notify petitioners **of its decision after June 1st.**

**Proposed Bylaws Amendment: ARTICLE XII - MISCELLANEOUS PROVISIONS Section 4**

**“Indemnification”**

**Currently states:**

Every person who is or shall have been an Executive Board member, officer, or employee of the Association shall be indemnified against all costs and expenses reasonably incurred or imposed upon him or her in connection with, resulting from, any action, suit, proceeding to which he or she may be made a party by reason of his or her being or having been such an Executive Board member, officer, employee, except as to such matters as to which he or she shall finally be adjudicated in such action, suit, proceedings, to have acted in bad faith and to have been liable by reason of willful misconduct in the performance of his or her duty.

**Proposed change:**

- A. Every person who is or shall have been an Executive Board member, officer, or employee of the Association shall be indemnified against all costs and expenses reasonably incurred or imposed upon him or her in connection with, resulting from, any action, suit, proceeding to which he or she may be made a party by reason of his or her being or having been such an Executive Board member, officer, employee, except as to

Bylaws continued from page 14

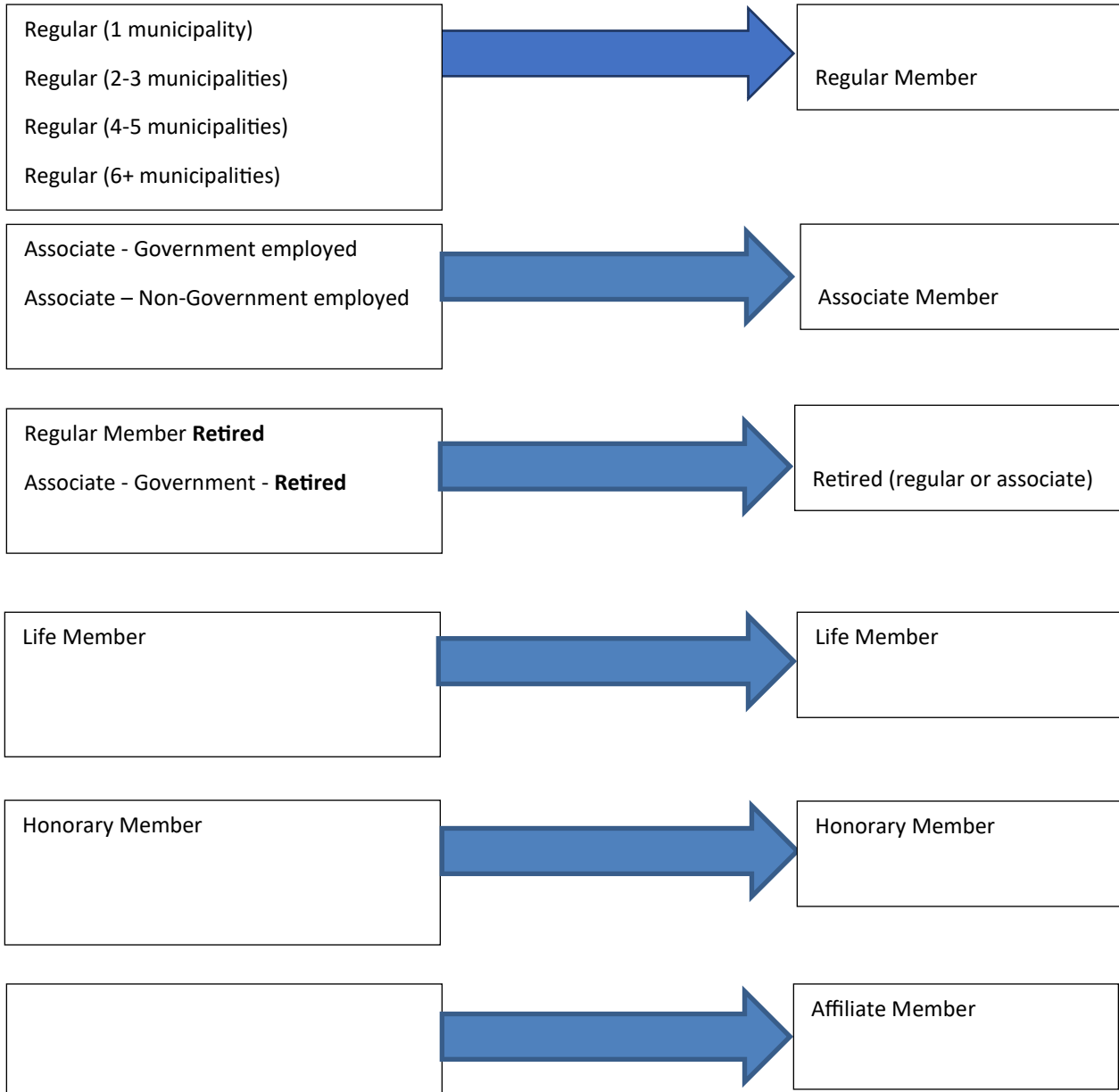
such matters as to which he or she shall finally be adjudicated in such action, suit, proceedings, to have acted in bad faith and to have been liable by reason of willful misconduct in the performance of his or her duty.

- B. The Executive Board is compelled to maintain a “Directors & Officers Insurance policy, having no less than \$2,000,000. per incident coverage.

## SUMMARY OF MEMBERSHIP CATEGORY CHANGES

### Previous Membership Categories

### New Membership Categories



# New York State Assessors Association

## 2021 Longevity Awards

### TEN YEARS - 2011

James C. Abbott  
 Tammy A. Adsitt  
 Douglas W. Barton  
 JoAnn Boyer  
 Vernon Brand  
 Tonya R. Brown  
 Kimberly A. Caron  
 Stephen Cowles  
 Leah M. Cronin  
 Pamela J. Dolliver  
 Peter L. Dziedzic  
 Maureen F. Gallagher  
 John M. Harkin  
 Rachael Holbrook  
 Linda E. Johnson  
 Thomas A. Johnson  
 Beth M. Kamper  
 Pamela J. Kelley  
 Denise S. Knauer, IAO  
 Marion K. McBride, IAO  
 Roger D. Miller, MAI, IAO  
 Kelly L. Miller  
 Stanley Pettibone II  
 Edward J. Pfohl  
 Rhonda M. Saulsbury  
 Jo-Ann M. Smith  
 James P. Snyder, IAO  
 Judy Tafelski  
 Robert Taft  
 David F. Walendziak

### FIFTEEN YEARS - 2006

Maggie A. Alix  
 Stephen G. Baschwitz, IAO  
 Thomas J. Birdsall  
 Jenkins Che, IAO  
 Michele A. DeLuca  
 Kelly L. Ducar  
 David A. Dunay, IAO  
 John P. Franck

Michael A. Gatto, IAO  
 Veronica Hatcher-Garrison, IAO  
 Russell J. Heslin  
 Terie W. Huseby, IAO  
 Maurice D. Kellman, IAO  
 John C. Kiechle  
 Sharon L. Martin, IAO  
 Valary R. Muscarella  
 Richard V. Newell  
 Alozie Okwu, IAO  
 Frank V. Orlando, IAO  
 Tanya M. Pifer  
 Eileen P. Rice, IAO  
 Charlene M. Ruzkowski  
 Richard Schoenstadt  
 Teresa A. Stegner, IAO  
 Alex Varughese, IAO

### TWENTY YEARS - 2001

Kathleen A. Cagney  
 Gary L. Calkins  
 Irene Kehoe  
 Ann Marie LoFaso, IAO  
 James J. Molinaro, Jr., IAO  
 David J. Roach, IAO  
 Cindy L. Shaw  
 Michael V. Xayarath

### TWENTY-FIVE YEARS - 1996

James O. Basile, Jr., IAO  
 Gordon W. Bennett, IAO  
 Charles W. Brewer  
 Donald Finney Collins, IAO  
 Robert W. Davies, IAO  
 Timothy H. Dougherty  
 Deborah A. Eurich, IAO  
 Allen W. Fukes  
 Christine A. Fusco  
 Susan Golden  
 Karl R. Keil, Jr.  
 Mary Jo LeClaire

Robert H. Mann  
 Brian S. Phelps, IAO  
 Mario Posillico  
 Eric W. Ruscher  
 Roseann Sanabria  
 Paul E. Steimle  
 Lloyd P. Tasch, IAO

### THIRTY YEARS - 1991

Colwin L. Abrams, IAO  
 Dawn M. Allen  
 Lisa A. Chutka  
 Barry D. Flansburg  
 Kevin Okerlund, IAO  
 Patricia M. Roser  
 Denise M. Spaulding, IAO

### THIRTY-FIVE YEARS - 1986

Mario R. Arevalo, IAO  
 David M. Clifford, IAO  
 Cathy L. Conklin, FIAO  
 Stephen R. Harris  
 Nicholas A. Longo  
 Richard D. O'Donnell  
 Brian R. Pavlock, IAO  
 William D. Quick, IAO  
 Anne M. Sapienza, IAO

### FORTY-FIVE YEARS - 1976

Michael J. Fogarty, FIAO  
 Sam Lomando, Jr.  
 Edward T. Zehler, IAO



# Institute of Assessing Officers 2021 Longevity Awards

**TEN YEARS - 2011**

Thomas J. Waitkins, IAO

**FIFTEEN YEARS - 2006**

Gordon W. Bennett, IAO

Joseph J. Franklin, IAO

Terie W. Huseby, IAO

Donna M. Komor, IAO

**TWENTY YEARS - 2001**

Mario R. Arevalo, IAO

Christian Harkins, IAO

Tracy R. Killeen, IAO

**TWENTY-FIVE YEARS - 1996**

James O. Basile, Jr., IAO

Robert W. Davies, IAO

Patrick J. Duffy, IAO

Susan C. Otis, FIAO

William P. Sivecz, IAO

Laverne D. Tennenberg, IAO

**THIRTY YEARS - 1991**

Barbara J. Galloway, IAO

Donna P. Hatch, IAO

Anne M. Sapienza, IAO

**THIRTY-FIVE YEARS - 1986**

David M. Clifford, IAO

Thomas G. Huonker, IAO

Roger E. Tibbetts, FIAO

**FORTY YEARS - 1981**

Michael J. Fogarty, FIAO

**FORTY-FIVE YEARS - 1976**

George E. Herren, IAO, CCD

## *Congratulations to the New IAO Members!*



Five new IAO members were sworn in at the IAO Luncheon on October 5 at the Fall Conference at the Sheraton Niagara Falls. From left, Shamika Perry, Ann-Margaret Barriga, Vicky Fradella, Anna Hussain, and John Bolognini, Jr. Five more members passed the IAO exam and will be sworn in at a later date: Mary Brower, Gordon Casement, Robert Morin, Cynthia Philbin, and Henry Van Middlelem.

# MEMBER PROFILE

## Laurie Bell Assessor

---



Laurie Bell

For over a decade, Laurie Bell, IAO has been the assessor in the Town of Southeast and Village of Brewster, in Putnam County. She brings experience and a multitude of knowledge to this position.

Laurie began her career as a mortgage servicing administrator and later became junior vice president of the mortgage servicing department, where she supervised more than 30 employees in three divisions. In 1986, she became a real property appraiser and opened an appraisal company in Westchester. She later began selling real estate and in 1994 opened the first Exclusive Buyer's brokerage. Today, she continues to maintain a New York State broker's license.

Her combined real estate and appraisal background proved invaluable when she began a new career with the Town of Southeast assessor's department. For 12 years she served as the town's real property appraiser before accepting her current assessor position. Laurie obtained the IAO designation in 2004.

In addition to holding the IAO designation, Laurie is a member of the New York State Chapter of the IAAO and currently serves as secretary of the Putnam County Assessor's Association.

The Town of Southeast incorporates the Village of Brewster and together total 7,536 parcels. Both town and village adopted Homestead/Non-Homestead tax rates following a county-wide revaluation in the mid-1990's. There are 6,731 homestead parcels (which include 1,500 condominium units in 10 different complexes) and 805 non-homestead parcels.

Laurie and her husband, Peter, married in 1986 and live in the adjacent town of Patterson with their daughter and two grandsons, as well as Laurie's sister and two nephews. Laurie's 90-year-old father continues to reside in Laurie's childhood home in Southeast. The family considers him to be a true blessing! She loves to spend time on the beach and hopes to someday retire to a quaint little beach location.

Thanks to Donna DiPippo, assessor of Patterson and Putnam County Assessor's Association president for recommending Laurie Bell and providing many of the details for this profile.

# 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: Terry Kwiecinski, Town of Jerusalem; Michele Lagomarsino, Town of Mamakating; Kristin McDermott, Town of Woodstock; Robin Pearl, Towns of Olean, Portville, Yorkshire; Pamela Post, Town of Canandaigua; Jonathan Price, Suffolk County Real Property Tax Service Agency

New members from Nassau County: Kimberley Brannan, Robert Brousseau, Kevin Brown, Matthew Brzezinski, Meris Davis, Amy Dell'Aquila, Chang Du, Rosemary Ferina, Carlos Galarza, Gregory Haddock, Susan Hanrahan, Catrina James, Radhika Kaliandasani, Kathleen Leinz, Michelle Liao, Renqiao Liu, Mike Lysaght, Robert Miles, Hanna Mulvihill, Felix Nunez, John Orkwis, Tina Rawat, David Riggs, Elizabeth Scuderi, Kerrin Shearin, Ryan Sindlinger, Judith Sindlinger, Christopher Tobar, Diane Van Arsdale-Miller

In Memoriam: Mary M. Healy, cities of Attica and Batavia; John Hobart, Town of Otisco; James Tyger, Town of Washington

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# 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 21](#)

Awards continued from page 20

### **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.

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**\*\*BULLETIN\*\***

Warren J. Wheeler, IAO, Executive Director  
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