



NEW YORK STATE ASSESSORS ASSOCIATION **BULLETIN**

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No. 5

Christine Hayes Installed as NYSAA's 78th President

On Tuesday, September 20, 2022, Christine Hayes, SCA was installed as NYSAA's president for 2022/2023. Below is her acceptance speech:

Welcome to Lake George, it's great to be back here at the Fort William Henry.

I would like to give a huge thank you to Tom Wysocki and the Fort William Henry staff. They have gone above and beyond to make this conference special.

I am honored to have the opportunity to be the 78th President of the New York State Assessors Association.

I'm not really one to talk about myself, so instead, I'd like to recognize those that have guided me along the way.

Paul Maniacek

Paul was the Horicon assessor for many years, along with several towns in Warren and Washington County, real property director, and tax mapper. Paul's vast experience, knowledge, and extreme patience allowed me to learn from the best, and the voodoo doll still comes in handy sometimes. Thank you.

Teri Ross

Teri needs no introduction to this group, Queensbury assessor and NYSAA Past President #72.

What would we do without you, what would I do without you?

After working in Horicon for about a year, New York State upgraded from V3 to V4. Teri, working in Real Property at that time, set up a day that she would come up to Brant Lake to train me. That day was 9/11. While everyone else was watching the World Trade Center collapse, we spent the day working on V4. Talk about dedication. Teri's always been there for me.

Dave Rosebrook

Dave was the assessor in Bolton and Lake George for several years. Thank you for believing that I could step into your shoes. Your support and friendship has been invaluable; we certainly do miss you and your stories.

Lori Barber

Lake George assessor, my left-handed sidekick. Thank you for being my sounding board and calming influence.



Christine Hayes, SCA, NYSAA's 78th President

EDUCATIONAL CALENDAR

All classes listed below are offered online. All classes offer 6 CE credits, except where indicated. Please visit www.nyassessor.org to register.

IAO One-Day Seminars:

Valuation of RV/Auto Dealerships

Monday, November 7, 2022

Instructor: John Zukowski, IAO, MAI, SRA

Revaluation and the Obstacles to Equity

Friday, November 18, 2022

Instructor: Anne Sapienza, IAO

Reading and Understanding Deeds

Wednesday, November 30, 2022

Instructor: Todd Wiley, IAO

DOS credit approved.

Ratio Studies and the Assessor

Monday, December 5, 2022

Instructor: Tom Frey, FIAO

Ethics and the Assessor

Friday, December 9, 2022

Instructor: Anne Sapienza, FIAO

Public Relations & Customer Service

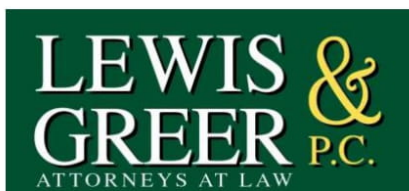
Monday, December 12, 2022

Instructor: Edye McCarthy, IAO

3 hours

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Outgoing President's Report



Jeneen Hill, SCA, NYSAA Past President

Editor's Note: Past President Hill's report has been edited for space. The full report is available on request.

When I took office last year my goal was to continue the transition started by Past Presidents Scott Shedler, IAO and Lloyd Tasch, IAO, from no online educational offerings to offering more educational options virtually. This movement has created such great opportunities for our membership to learn.

Over the last year, the Dark Store legislation passed both the Assembly and State Senate and was signed into law October 21, 2021 by the governor.

In November, we requested an Executive Order allowing municipalities by local option to direct their assessor to grant renewal exemptions to property owners who received the senior citizen's (RP467) and person with disabilities (RP459-c) exemptions on the 2021 roll to renew without filling out renewal applications. On December 26, 2021, Ex-

ecutive Order 11.1 was issued.

Next, our focus was the real property issues in the NYS budget, which Scott Shedler emailed to me seconds after it was released. Solar Part AA—Solar and Wind Valuation Program Technical Corrections legislation passed in the 2021-2022 New York State budget that requires solar and wind farms to be valued according to the discounted cash flow methodology.

In the NYS budget, the Association suggested increasing the total number of continuing education hours, including fair housing, and an update on assessment administration. A segment of the fair housing requirement, recently required by appraisers and realtors, is relevant to the assessment community. The NYS Comptroller previously reported that assessors need more training; therefore, the Legislature should allocate more funds toward training.

We thought by being included in the legislation for the creation of the solar valuation model 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, therefore we rejected the model. On April 29, 2022, a NYS Supreme Court Justice issued a temporary restraining order against implementation of the state's final wind and solar appraisal model.

After decades of being on the legislative agenda, the "condo" bill (A.3491/S.5946) passed both the Assembly and the Senate and is awaiting the Governor's signature.

In the last few months we have met with many agencies such as the Farm Bureau and the Department of Environmental Conservation to better understand our responsibilities and concerns as they relate to the agricultural exemption and the forestry exemption. This is why we have a team of assessors willing to provide the members of the Association with opportunities to extend their assessing education through the presentation of workshops and coordinating programs to keep up on legislative changes.

We have all heard ACES is no longer, and ORPTS is working on a new program in-house called RPS Online. We are hoping to be part of the development.

I want to thank our membership for taking the time to take our surveys. We are here to serve you. Your input is very important to us and gives us the direction that we need to provide the support you need.

Executive Director's Report

I recently read online that *"Autumn is the season that teaches us that change can be beautiful."* For those that know me, that got me thinking. I have been known to resist change from time to time. I have also come to realize that change can be a good thing.

We just completed our 2023 Annual Conference in Lake George. I am pleased to announce that overwhelmingly, despite the incessant rain, that everyone seemed to enjoy themselves. We had a turnout that seemed reminiscent of pre-pandemic levels (a positive change). I would like to once

again thank everyone that made this year a huge success! Thanks to all of the boards and committees that spent countless time and energy to assure a good time would be had by all. I would also like to extend my gratitude to all of our sponsors and vendors. Their support to our organization is hugely appreciated. It was truly great to see and meet each and every one of you. I am already looking forward to 2023 in Saratoga, NY. Keep in mind the conference schedule will be slightly different than we are used to (more change, still positive).

Past President Hill and current President Hayes have resurrected a standing committee, known as *Education and Assessment Technique*. This committee will be tasked with bringing our members, current and relative information in short format, several times a year. It will be known as the NYSAA Webinar Series (more positive change). The Executive Board and the IAO Trustees recognize the importance of keeping our members informed and educated and are thrilled to provide this benefit of membership to you.

Indeed, change is all around us. And I continue to be excited about the future of our organization. Let me leave you with these words from Winston Churchill, *"To improve is to change; to be perfect is to change often."*



Warren J. Wheeler, IAO

NYSAA Executive Director



Corporal Will Ferrell, a historical reenactor and educator from the Ft. William Henry Museum, gave a presentation on Sunday, September 18. He discussed battles that took place in the area during the American Revolution and the unfortunate living conditions the soldiers endured.

Save the Date!

Fall Conference

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

Saratoga Hilton

534 Broadway

Saratoga Springs, NY 12866

The 2023 conference will run Monday—Thursday.

ANNUAL MEETING AND SEMINAR ON ASSESSMENT ADMINISTRATION

Editor's Note: The Fall Annual Meeting and Seminar on Assessment Administration was held at the Ft. William Henry Hotel and Conference Center in Lake George, NY, September 18-21. The Annual Meeting for Members was held Monday, September 19, 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.

2021 NYSAA Annual Meeting Committee Reports

NYSAA President's Report Jeneen Hill, SCA

See page 3 for outgoing President Jeneen Hill's report.

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

The one thing that seems true as I age is the old saying "Time sure flies." I cannot believe that I am here today in Lake George at our annual conference. It seems like a few weeks ago we were all meeting in Niagara Falls. It has been another successful and busy year for our organization. I would like to discuss some of the highlights.

Once again, our organization remains on solid financial ground. As you will soon hear from Treasurer Tennenberg, IAO, we continue to meet and sometimes exceed our financial obligations. All of this made possible by the overwhelming support of you, our members.

We continue to expand and solidify our relationships with other organizations. This year alone we were approached by the NYS Farm Bureau and the NYS Department of Environmental Conservation, not to mention several members of the state legislature. We are becoming once again an organization that others turn to for guidance. This relationship building is a process that has many moving parts, of which both the Executive Board and the Trustees play a pivotal role. I would be remiss if I did not give a huge thank you to Second Vice President Maggie Alix, chair of the Legislative Committee, and Legislative Liaison Scott Shedler, IAO for their never-ending enthusiasm and hard work of contacting and working with the key stakeholders of all of these organizations.

As we look forward to 2023, we are working toward a more noticeable affiliation with Cornell University, as well as a closer working relationship with the IAAO.

We will be looking to offer some IAAO courses as well as expanding our computer-oriented classes. President Hayes wants NYSAA to provide the courses necessary for those members wishing to obtain their advanced designation.

Further discussions on course development will take place based on the feedback from all the surveys that our members have provided. There is an overwhelming request from our members to expand on the assessment administration courses and a desire to delve deeper into that topic than the basic courses currently do.

Once again, support from the John H. Way-John M. Costello Memorial Educational Fund has been exceptional. They continue to provide the financial support to enhance our equipment needs as they relate to our online learning format. The Fund remains committed to our cause for providing quality educational programs.

Reports continued from page 5

I would once again like to acknowledge you, our members. Thank you for all of your support this last year, for without your support, there is no association. I will leave you with this quote I recently heard: “If you’re not doing what you love, you’re wasting your time.” Time is going faster these days, and I am not wasting a second of it.

NYSAA Standing Committees

NYSAA Auditing Committee Deborah Eurich, IAO, Chair

The 2021-2022 Auditing Committee consists of John Noto, IAO and Marianne Owen-Feely.

The Auditing Committee met on July 17, 2022 to inspect and audit the fiscal 2021 financial records of the New York State Assessors Association and the John H. Way—John M. Costello Memorial Educational Fund. The committee also reviewed the New York State Chapter if the IAAO financial records for fiscal 2021.

Treasurer Laverne Tennenberg, IAO, who joined the meeting remotely, 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 fo the New York State Assessors Association, the Way-Costello Memorial Educational Fund, and the New York State Chapter of the IAAO, the committee found no discrepancies and agreed that these accounts are accurately maintained and in good order.

NYSAA Constitution & Bylaws Committee Lisa Goree, Chair

The 2021/2022 Constitution & Bylaws Committee consists of Robert A. Criddle, IAO; Thomas Donato, IAO; Tracy Farrell, IAO; William Purtell, IAO; David Roach, IAO; Cindy Shaw; and Walter Smead, IAO.

Below are the NYSAA Constitution and Bylaws amendments approved at the Annual Meeting on September 19, 2022. A strikethrough is a deletion; type in red is an addition.

Article I – NAME AND ~~OBJECTIVES~~ **MISSION**.

Article II – MEMBERSHIP

(B) Associate Members - Any individual other than a Regular member with an interest in supporting the ~~avowed purpose~~ **mission** and successful operation of the Association.

(E) Affiliate Members – Any individual other than a Regular member with an interest in supporting the ~~avowed purpose~~ **mission** and successful operation of the Association.

Section 2.

Add the following language ...to give strict adherence to the Code of Ethics **and Standards of Practice** of the Association;

Section 3. Suspension or Termination

B. Any member delinquent in the payment of dues for a period of ~~six~~ **five** months shall be suspended from membership.

Article IV – EXECUTIVE BOARD – Section 1. Governing Body

The governing body of the Association shall be the Executive Board which shall have the power to pass any resolution it may deem necessary to accomplish the ~~purposes~~ **mission** of the Association...

Editor’s Note: These amendments were accepted at the Annual Meeting on Monday, September 19, 2022.

Reports continued from page 6

NYSAA Ethics Committee
Thomas Donato, IAO, Chair

The 2021/2022 Ethics Committee consists of Lisa Goree; Christine Hayes, SCA; James LeGrett; and Teri Ross, IAO.

It is with great pleasure to report that the Ethics Committee has had no viable complaints or concerns requiring review or action during the 2022 year.

NYSAA Legislative Committee
Maggie Alix, Chair

The 2020/2021 Legislative Committee consists of Rochelle Harris, IAO; Josh Herman, IAO; Michael Milks; Jill Murphy; Andrea Nilon, FIAO; John Noto, IAO; Sue Otis, FIAO; Curt Schoeberl; Scott Shedler, IAO; Victoria Sirota, IAO; Lloyd Tasch, IAO; and Todd Wiley, IAO.

Highlights: October 2021—Present

A New York State Supreme Court Justice issued a temporary restraining order against the implementation of the state's final wind and solar appraisal model. To date the restraining order is still in place.

Bill A3419B/S5946B, also known as the Condo Bill, passed both chambers before the end of the legislative session. The bill is awaiting delivery to the governor before December 31, 2022.

Bill A.3956A/S.3085A allows municipalities to increase the maximum income eligible for New York's real property tax exemption to \$50,000 for people aged 65 and over and people with disabilities.

Bill A.9135A/S.8890 extends the option for local municipalities to provide a property tax exemption for first-time homebuyers purchasing newly constructed homes through 2028. The option had been set to expire at the end of the year.

Bil A.1980/S.8570 would require municipalities to send a second notice to senior citizens that they may be eligible for an exemption 30 days before the filing deadline. The Association sent a memo of opposition. This is another unfunded mandate that will be costly and labor intensive. The bill passed both chambers and is waiting to be delivered to the governor.

NYSAA Membership Committee
Joanne Majewski, IAO, Chair

The 2021/2022 Membership Committee consists of Rae-Lynn Dussault; Lisa Goree; Joshua Herman, IAO; Jill Lederhouse; Kelly Miller; David Roach, IAO; and Heather Weinhold.

The New York State Assessors Association gained 98 new members. There were 87 non-renewals due to retirement, relocation, change of job, non-payment of dues and death. We have a net gain of 11 new members with a total of 903 members.

Last year 12 counties reached 100% membership. This year there are 23 counties at 100% membership.

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NYSAA Memorial Committee
Josh Herman, IAO, Chair

It is with deepest regrets that I inform you and the membership of the list of our fellow assessors that we lost:	
William Block, Tax Attorney, former Deputy Finance Commissioner, New York City	January 6, 2021
Ronna Meerwarth, Assessor, Town of White Creek	October 2, 2021
Thomas Polzella, Retired Assessor, Town of Bedford	November 2021
Lawrence (Larry) Fitts, Assessor for seven towns across four counties	January 14, 2022
Harry Williams, Retired Assessor, Town of Amherst	January 16, 2022
Alan Cagney, Retired Assessor, Towns of Blooming Grove, Crawford, Newburgh	February 2, 2022
John Libby, IAO, Former County Director and SCAR Hearing Officer	March 30, 2022
William McIntyre, IAO, Retired Assessor, Cities of Newburgh, Peekskill; Town of Fallsburgh, Ulster	May 9, 2022
Marsha Barton, Assessor, Town of Lyme	June 2, 2022
Thomas Waitkins, IAO, Assessor, Town of Cortlandt, Villages of Buchanan, Croton	July 31, 2022
Irene Will, Assessor, Town of Alabama	August 23, 2022

Select Committee Reports

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

The 2021/2022 RPTAC committee consists of Rob Bick; Thomas Donato, IAO; Jeneen Hill, SCA; Anne Sapienza, FIAO; Warren J. Wheeler, IAO; Todd Wiley, IAO; and Alternates Curt Schoeberl and Teri Ross, IAO.

RPTAC meetings were held on October 28, 2021, January 27 and June 15, 2022. All meetings were via WebEx. At ORPTS request a special meeting was held on March 15, 2022 that included members of the NYSAA Executive Board, RPTAC members, County Directors from RPTAC and several assessors that are currently using the ACES software on a trial basis. The purpose of the meeting was to inform the assessment community that ACES was dead. NY State cancelled the contract with Tyler Technologies. The new plan is to stay with RPS but to have the NY State IT Department complete the work in house and it will basically be a Version 5.

At this time there is no estimated completion date.

Primary topics discussed over the past year include:

Legislative updates

Equalization Procedures

ACES / RPSv4: See special meeting above. ACES is dead.

STAR Credit Checks & Homeowner Tax Rebate Credit (HTRC) Checks

We were successful in getting the STAR credit amounts online.

STAR changes for manufactured homes: STAR exemption recipients are now mandated to switch to the STAR Credit Check.

We were successful in getting the STAR Credit Check amounts online.

Looming Assessor Shortage: The County Directors shared info that a significant number of assessors will most likely retire at the end of the current term in 2025. Training issues were discussed, as was the low staffing levels in most Assessors offices.

Solar/Wind Valuation Methodology New valuation model ignored the input from the NYSAA.

Senior Exemption Income (RPTL 467) & Disabled with Low Income Discussion on the problems with administering the Low Income Senior Citizen exemption and the

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complexity of the income determinations. We, the NYSAA, proposed a simple definition of income. However, it stalled when the Legislators lost interest when they learned that some seniors may actually pay more taxes when you modify the definition of income. The Legislature did raise the income ceiling to \$50,000 and at local option.

Need for increase Agricultural and Farm Appraisal training.

John H. Way - John M. Costello Memorial Educational Fund Report NYSAA Annual Membership Meeting

The 2021/2022 Fund Trustees are Robert Criddle, IAO, chair; Colleen Adamec, IAO; Patrick Duffy, IAO; James Molianro Jr., IAO; and Denise Spaulding, IAO.

The Fund Trustees worked over the past year with the Association and IAO Board of Trustees to support and advance The Fund's educational mission through the following activities:

Approved requests for financial assistance totaling up \$5,857 to support and enhance the delivery of hybrid learning. This included various equipment, cables, power cords/adaptors, and three (3) portable projector screens, as well as wages, lodging, and other expenses for Brian Phelps for providing technical assistance and coordination for hybrid learning at the 2022 Cornell Seminar on Appraising.

Approved a request from the Institute of Assessing Officers for two (2) new IAO Scholarships covering expenses for the IAO Course 1 tuition, IAO Exam, lodging, and other associated expenses. The scholarships will be offered every two years beginning with the 2023 Cornell Seminar. There is a 4-year experience prerequisite for submitting a scholarship lottery entry and sitting for the IAO Exam.

Revised the Scholarship Lottery Entry Form and Scholarship Rules and Procedures to reflect changes made earlier this year in the definition of the Regular Members membership category to include assessor and assessment staff. As a result, all scholarship entrants must be Regular Members of the NYSAA in good standing. Also added the IAO Scholarship to the 2023 entry form.

Awarded twelve (12) scholarships for attendees at the 2022 Cornell Seminar on Appraising and four (4) scholarships for the Annual Conference.

While enjoying this year's Annual Conference in beautiful Lake George, please be sure to support The Fund's mission by visiting the vendor booths and Raffle Table. And don't forget to buy your tickets for the 50/50 Raffle!

The Fund continues to be very strong financially despite market downturns in recent months – experiencing a relatively moderate decline overall of 7.34%. This due largely 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, 2022 were:

Investments	\$265,601.37 (9.22% annual decrease from 2021)
Cash Management Account	<u>\$ 21,878.65</u>
Total	\$287,480.02 (7.34% annual decrease from 2021)

In closing, I extend my sincere thanks to my fellow Fund Trustees for their dedication and hard work throughout the year, including James J. Molinaro, Jr., IAO; Colleen Adamec, IAO; Patrick J. Duffy, IAO; and Denise M. Spaulding, IAO. I am very pleased to announce that Denise has accepted another 5-year term on The Fund.

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2022 AWARD WINNERS



Rochelle Harris, IAO (left) presented the Eliot Glaser Lifetime Achievement Award to NYSAA Treasurer Laverne Tennenberg, IAO.

The NYSAA and IAO awards were presented on September 19 during the fall conference at the Ft. William Henry Hotel & Conference Center in Lake George.



Warren J. Wheeler, IAO (left) presented Jimmy Molinaro, IAO with the Executive Director's Award. Below, left, Melissa Genier (center), president of the Warren



James LeGrett (right) presented the Robert Osias Professionalism Award to Robert Criddle, IAO, chair of the John H. Way-John M. Costello Memorial Educational Fund Board of Trustees.



County Assessors Association, accepted the Outstanding County Association award, along with Lori Barber (left) and Christine Hayes, SCA.



Teri Ross, IAO (above, left) received two awards: the IAO Board of Trustees Chair Award presented by IAO Chair Anne Sapienza, FIAO and the George J. Hill Educator Emeritus Award, presented by Edye McCarthy, IAO. Anne Sapienza, FIAO also presented an IAO Chair Award to Victoria Sirota, IAO.



2022 AWARD WINNERS



Above, Saratoga County RPTS Director Anna Stanko (left) presented the Distinguished Assistance Award to Rae-Lyn Dussault. At right, Colleen Adamec, IAO won the Assessor's Outstanding Contribution Award. She received it at the IAO Luncheon. Below, outgoing President Jeneen Hill, SCA (right) presented the President's Award to incoming President Christine Hayes, SCA.



Scott Shedler, IAO (left), pictured with Warren J. Wheeler, IAO, won the Distinguished Service Award.



Victoria Sirota, IAO presented the John C. Gamage Professional Development Award to Todd Wiley, IAO.



Denise Trudell, IAO presented the Outstanding New Member Award to Tom Cardinal.



Kimberli Johnston (right) presented a Certificate of Appreciation to Theresa Marzano.

100% County Membership

Congratulations to the following counties for achieving 100% Membership:

<i>Cortland</i>	<i>Montgomery</i>	<i>Tioga</i>
<i>Erie</i>	<i>Niagara</i>	<i>Tompkins</i>
<i>Fulton</i>	<i>Ontario</i>	<i>Ulster</i>
<i>Genesee</i>	<i>Orange</i>	<i>Warren</i>
<i>Hamilton</i>	<i>Putnam</i>	<i>Wayne</i>
<i>Livingston</i>	<i>Rockland</i>	<i>Westchester</i>
<i>Madison</i>	<i>Suffolk</i>	<i>Yates</i>
<i>Monroe</i>	<i>Sullivan</i>	

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DID YOU KNOW...

Reimbursement: Who qualifies and how?

By Warren J. Wheeler, IAO, NYSAA Executive Director

Did you know that the NYS Office of Real Property Tax Services (ORPTS) will reimburse you for expenses related to basic certification and continuing education as an assessor? The process can seem daunting, but with a little effort on your part, you can receive full or at least some reimbursement for your expenses. Let's take a look at the process.

Reimbursement is available, or paid out, in what the state refers to as training periods. There are three training periods that align with the NYS budget year. The amount of money available in each period is different, but the total amount available is \$175,000. The percentage of allocation per period is as follows:

Period One	April 1 – July 31	50% (\$ 87,500)
Period Two	August 1 – November 30	38% (\$ 66,500)
Period Three	December 1 – March 31	12% (\$ 21,000)

It should be noted that the reimbursement year runs from April 1 to March 31, but the period to earn basic and continuing education credits runs from October 1 through September 30.

Who is eligible for reimbursement?

According to the ORPTS website, appointed assessors, sole elected assessors, members of elected boards of assessors, and county directors are eligible. As with everything, there are always groups that do not qualify. Those groups would be staff, clerks, candidates for assessor, as well as assessors in the Cities of Albany, Buffalo, Rochester, Syracuse, Yonkers, and also Nassau County. Village assessors are not eligible either.

What is eligible for reimbursement?

Obviously, the amount for the approved course would be covered. You may also be entitled to travel expenses such as overnight lodging, meals, tolls, and mileage. Overnight lodging is typically only allowed in instances where the course is offered outside of 50 miles of your official station, and it not being offered within 50 miles of your official station. For more detailed information on what is considered reasonable and necessary, you should click here: [Reasonable and Necessary](#).

Basic certification is reimbursed first, followed by continuing education (CE) credits. That means that once you submit your voucher, payment will not be authorized immediately, rather, they will reimburse all of the basic certifications first, and then reimburse the continuing education credits. In the event that there are more requests than allocated funds, the reimbursement will be prorated amongst all that have requested reimbursement. The vouchers for CE credits will be held until the end of the training period.

New York State sales tax is never reimbursed. That means that any taxes paid on lodging are not reimbursed. As an assessor, you should use form [NYS ST-129](#) to be exempt from local sales and use tax. One last thing to be aware of: if you receive more than \$600 in reimbursement in a calendar year, expect to receive a 1099 Miscellaneous Form from the New York State Office of the Comptroller. For this reason, it is highly recommended to have your municipality pay your expenses and have the state reimburse them instead of you directly. Expenses paid by a municipality will not be reimbursed to an individual.

New York State Assessors Association

2022 Longevity Awards

TEN YEARS - 2012

David Barnett, MAI, SRA
James R. Bird
David G. Burl
James E. Cleere
Joseph Cook
Lexie A. Delurey
Richard Diaz
Winifred C. Foertsch
Christine A. Hayes, SCA
Lisa A. Johnson, CCD
Michele C. Jordan, IAO
Cheryl E. Kastuk
David Lane
Dennine Leeson
Mary Lew-Pau, IAO
Joanne M. Majewski, IAO
Patrick McEvily, MAI, SRA
Enza Mineo
Kenneth R. Pike
Carol J. Quencer
Angela Ruggieri
John Schuler III
Victoria Sirota, IAO
Brody Smith
Richard D. Tarver, IAO
Richard S. Tollner
Albert W. Weber
Donald Weber

FIFTEEN YEARS - 2007

Kathleen M. Bennett, Esq.
Cristine DelFuoco, IAO
James F. Fresco
Mary M. Gudmundsen, IAO
Becky A. Herzog Ottens
Jeneen Hill, SCA
JulAnn Howrilka
Robert Koszarek
Melissa Mazzarelli
Brad P. Millett
Coleen A. Pahura
Michael T. Rubertone, IAO
Jean M. Talman
Daniel T. Whittemore, IAO

TWENTY YEARS - 2002

Colleen A. Adamec, IAO
Tammy J. Baker, IAO
Steven L. Corte, IAO
Robert A. Criddle, IAO
Eugene C. DePasquale, III
Theresa A. Golden, IAO
Mark W. Hommel
Thelma M. Hornberger
Peter Hotaling, Jr., IAO
Judy Hyatt
Patricia Laszewski
Mary Jane Lesnau
Michael F. Maxwell
James J. Timmings, IAO
Donald Wells
Kenneth J. Wunsch

TWENTY-FIVE YEARS - 1997

Nanette A. Albanese, IAO, SRA
F. Cindy Baire
Joseph J. Franklin, IAO
Nathan T. Gabbert, FIAO
Christian Harkins, IAO
Kathleen A. Martin
Dawn L. Mauro
Jeanne W. Nielsen, IAO
William M. Vargulick
THIRTY YEARS - 1992
Leon E. Brousseau

Ronald L. Monfils, IAO
Jeffrey S. Rodner, Esq.
Angelo Santoro, IAO
Edna M. VanAuken
J. Todd Wiley, IAO

THIRTY-FIVE YEARS - 1987

Peter J. Galarneau
Susan C. Otis, FIAO
Alane A. Romer, SCAA

FORTY YEARS - 1982

Stanely Domanowski
Nicholas G. Grover
William F. Harazim, IAO
Donna P. Hatch, IAO
Randall G. Holcomb, IAO
Thomas G. Huonker, IAO
Curtis J. Schoeberl

FORTY-FIVE YEARS - 1977

Charles G. Firmbach, IAO

FIFTY YEARS - 1972

George E. Herren, IAO, CCD
JoAnn Soules, IAO

SIXTY YEARS - 1962

Kenneth R. Johnson

Anne Sapienza Named IAO Fellow



The IAO membership voted to name Anne Sapienza, IAO a Fellow. Edye McCarthy, IAO presented Anne with her Fellow award at the Fall Conference.

Institute of Assessing Officers

2022 Longevity Awards

TEN YEARS - 2012

Steven L. Corte, IAO
Cristine DelFuoco, IAO
Raymond R. Flammer, IAO
Fernando L. Gonzalez, IAO
Denise S. Knauer, IAO
Mary Lew-Pau, IAO
Constance L. Luckner, IAO
Christopher D. Lyon, IAO
Marion K. McBride, IAO
Renee Ozomek, IAO
Teresa A. Stegner, IAO
Richard D. Tarver, IAO
John T. Venezia, IAO

FIFTEEN YEARS - 2007

Tammy J. Baker, IAO
Stephen G. Baschwitz, IAO

David A. Dunay, IAO
Michael A. Gatto, IAO
Mary M. Gudmundsen, IAO
Veronica Hatcher-Garrison, IAO
Rose L. Horton, IAO
Peter Hotaling, Jr., IAO
Maurice D. Kellman, IAO
Jill Massa, IAO
Michael J. Miller, IAO
Alozie Okwu, IAO
Frank V. Orlando, IAO
Eileen P. Rice, IAO
Michael T. Rubertone, IAO
Angelo Santoro, IAO
Scott J. Shedler, IAO
Denise M. Spaulding, IAO
Alex Varughese, IAO

TWENTY YEARS - 2002

Robert A. Criddle, IAO
Lloyd P. Tasch, IAO
J. Todd Wiley, IAO

TWENTY-FIVE YEARS - 1997

David J. Galarneau, IAO
Kevin M. Van Dusen, IAO

THIRTY-FIVE YEARS - 1987

Brian R. Pavlock, IAO

FORTY-FIVE YEARS - 1977

JoAnn Soules, IAO

FIFTY YEARS - 1972

Joseph J. Tanzella, IAO

Congratulations to the New IAO Members!



Five new IAO members were sworn in at the IAO Luncheon on September 20 at the Fall Conference. From left, Anthony Montesano, Michael McGuire, Gregory Longardino, Timothy Jansen, and Matthew Oja.

CONFERENCE CLASS RECAP

Editor's Note: Rob Bick, Chair of the NYSAA Mentoring Committee, asked Kara Cavallo, Esq., to summarize her fall conference course on "Constitutional Issues Impacting Real Property Taxation" for the benefit of the membership. Kara was kind enough to do so and provided this excellent summary of her presentation.

Selective Assessment Recap

Kara J. Cavallo, Esq.; Partner, Jacobowitz & Gubits, LLP

I very much enjoyed presenting "Constitutional Issues Impacting Real Property Taxation and Assessment" at this year's New York State Assessors Association Fall Conference. I love real property taxation and assessment, and I find myself thinking about the captivating issues presented in this field all the time. You may be surprised to hear this, but outside of the profession, a lot of people are oddly not all that interested in real property taxation and assessment and really do not want to talk about it too much. So, for me, it is a pleasure to have a captive room full of assessors who are not only similarly interested but are passionate about real property assessment and have strongly held views and opinions. We had a lively class and a lot of challenging questions were presented, with differing perspectives. New York case law is often in conflict and is anything but a clear guide as to selective assessment, but – in case you missed it – here is a quick recap:

What is Selective Assessment? Selective assessment is a violation of the Equal Protection guarantees of both the United States and New York Constitutions. The golden rule is that similarly situated properties must be treated uniformly for purposes of taxation and assessment. *See Allegheny Pittsburgh Coal Co. v. County Comm'n of Webster Cty.*, 488 U.S. 336 (1989).

How Is "Similarly Situated" Determined? This is a question of fact for trial in a Real Property Tax Law Article 7 special proceeding, a Civil Practice Law and Rules Article 78 proceeding, a declaratory judgment action, or a 42 U.S.C. §1983 civil rights claim. Each of these have specific procedural and substantive requirements and differing statutes of limitations, which can create pitfalls for petitioners attempting to bring a claim.

The Assessor's Explanation: "[W]here a petitioner alleges a change in assessment in a tax year in which there is no municipal-wide re-assessment, the assessor is required to provide an explanation of both the change in assessment on petitioner's parcel, and his assessment methodology in general." *Matter of Leone Props., LLC v. Board of Assessors for the Town of Cornwall*, 24 Misc.3d 1218(A)(Sup. Ct. Orange Cty. 2009), *aff'd* 81 A.D.3d 649 (2d Dept. 2011). The assessor must also demonstrate how the change brings the assessment into line with those of other properties whose assessments remain unchanged. 10 ORPS Opinions of Counsel SBRPS 60 (December 23, 1997). Generally, the assessor's methodology or thought process in arriving at an assessment is not relevant or discoverable in a proceeding challenging an assessment. In a selective assessment case, the assessor is the star witness.

Selective Assessment Recap Webinar!

Kara Cavallo will be the guest speaker at a webinar hosted by NYSAA on Wednesday, November 2 at 10:00 a.m. [Click here to register today.](#)

This webinar will explore various manifestations of the claim for selective assessment and how New York courts have construed them. It will provide guidance as to the constitutional nature of the claim of selective assessment, how New York courts have ruled with respect to different factual scenarios in which it arises, and how assessors can evaluate their own assessment practices in light of the controlling case law.

This free webinar is for informational purposes. No CE credits will be awarded.

Recap continued on page 23

MEMBER MILESTONES

Milestones include new members, position changes, retirements, deaths, etc. Your help is needed to ensure that every milestone is noted! Please email your milestones to admin@nyassessor.org.

Please welcome new members: Philip Barnes, Town of Sangerfield; Daniel Bizzoco, Town of Cortlandt; Stacy Connors, City of Saratoga Springs; Kevin Donohue, Village of Lindenhurst; Benjamin Goff, Town of Lewis; Arek Gordon, Towns of Cambridge, Ft. Ann; Marcieanne Kolb, Town of Cheektowaga; Rita Mancuso, Town of Cortlandt; William McCoy, Town of Shelter Island; Brittany Nati, Town of Bethlehem; Deborah O'Hern, Town of Voleny; Amanda Peterson, Town of Hague; Betsy Pinho, Town of Poestenkill; Karen Shaw, Towns of Martinsburg, West Turin; Grace Slezak, Town of Glen Cove; Sanija Vulic, Town of Rye; Cydrieka Weisner, Town of Cortlandt

Please welcome returning member: Suzanne Arquette, Town of DeKalb



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CHALLENGE YOURSELF

Challenge yourself, the outcome may be rewarding

By Tim Sheares, IAO

The IAO exam is being offered in 2023. Prepare yourself

There are two IAO exams planned for calendar year 2023. The first exam is scheduled for January 20, 2023, at the Hyatt Place, in Saratoga, and the second is scheduled during NYSAA's annual training in July. Any other ad-hoc exams may be scheduled at least 30 days in advance in a location closer to you, but it is necessary to have a minimum of five people.

Professional Designations are, rewarding.

Professional Designations create opportunities for potential career advancement.

Professional Designations potentially give access to additional resources.

I challenged the exam more than 25 years ago and soon afterwards was rewarded with the IAO designation. I had been a member of the NYSAA prior to receiving my designation but felt like a distant member (from afar) for a couple of reasons, I'm downstate (NYC) and my career has solely been in special assessment districts (Article 18). Please understand my challenges being a little different. The building/property classification and assessment calendar is different and in addition there's *never a reason* for me to know how to do a multi-town school district tax apportionment.

There isn't any continuing education requirement to be an assessor in New York City. Thus, the exposure to the exam broadened my scope of what's required to become a New York State assessor, and it wasn't until I achieved the IAO designation that I felt I belonged to the greater New York State assessment community.

The IAO designation may not be the sole reason I became a member of the NYSAA Executive Board, but it helped my performance and participation on the Executive Board. The IAO designation may not be the reason I was recruited to lead commercial valuation in Nassau County, but it helped. It may not be the sole reason I became the assistant commissioner of property valuation and subsequently the deputy commissioner of the property division for the City of New York, but it helped.

I have asked recent IAO designees to provide some of their thoughts.

"I pursued the Institute of Assessing Officers (IAO) designation because it was an opportunity to both learn and exhibit my knowledge of an assessor's responsibilities. Additionally, I thought it would be a good designation to have for career advancement as the designation is recognized throughout New York state assessment offices." - David Crotty, IAO

"As managers in an assessment office, I feel it is important to hold ourselves to a high standard and lead by example. We ask staff to follow our policies and procedures, so it is important that we keep ourselves sharp and demonstrate fluency in the field. I wanted to push myself and aspire to a broader understanding of valuation, one that included how assessments and exemptions are administered throughout New York State. While I have been working in this field for more than 15 years, the first time I truly felt like a member of the assessment community was on the day I received the IAO designation." - Michael Fouassier, IAO

"The reason I pursued the IAO designation was to improve my abilities in the assessment field to their highest possible standard, and so that I could ensure that I had the greatest tools and resources available to me. By achieving IAO, I feel I reached the gold standard in the assessment community and am now able to go above and beyond in my given career." - Vicky Fradella, IAO

"To me, being an assessor is more than just a job, it's a career. Getting IAO is one of the major steps I've taken for advancement of this career." - Amna Hussain, IAO

"I pursued the IAO designation to make me a more well-rounded assessor." - Timothy Jansen, IAO

Challenge continued from page 19

"I believe every industry has its own rites of passage. In New York State, to be recognized as an assessment professional proven in my ability to apply assessment standards, the New York State gold standard is to obtain the IAO designation of Professional Assessor. I have been lucky enough to have achieved this designation." - Gregory Longardino, IAO

"Pursuing the IAO designation was an opportunity to certify my knowledge and experience obtained as an assessor. Also, having the "IAO" after my name is a testament to the hard work and effort put in over the last 10 years of being an assessor." - Jean Mompont, Jr., IAO

"I pursued the IAO with the hope of opening some doors that will offer me new opportunities within my profession. The fear is stagnation and becoming obsolete, and the IAO is hopefully a step towards future accreditation." - Anthony Montesano, IAO

"I pursued the IAO designation to demonstrate my commitment to professional development, gaining knowledge, and expanding my skills. And to validate that I have acquired knowledge and the ability to comprehend the changing rules and laws of real property assessment." - Shamika Perry, IAO

"I was taught that education is the key to success, but life happens, and the pursuit of higher education took a back seat as time and resources were limited. This is where attaining the IAO designation comes into play as the time consumption and affordability was reasonable while I was able to strengthen my knowledge, increase my credibility and professionalism, provide a higher standard of expertise, and interact with industry experts opening a plethora of future opportunities." - Rodney Sawh, IAO

There are myriad reasons why one may not pursue the IAO designation, but our fellow NYSAA members have provided *a few good reasons* why they strategically pursued the professional assessor designation.

Challenge yourself, the outcome may be rewarding. And to you IAO designees: "Each one, reach one."

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[Hayes continued from page 1](#)

Town of Horicon Supervisor Mike Geraci, Assemblyman and Former Supervisor Matt Simpson, Former Supervisor Sylvia Smith, and co-workers

Thank you for continued support throughout the years, it is a pleasure to work with all of you.

Town of Bolton Supervisor Ron Conover, Board Member Penny Cleveland, My Clerk Deb MacEwan, and co-workers

We did a reval for 2020 and you trusted me throughout the process. I can't thank you enough.

Warren County Assessors Association, past and present members

We are a tight group. These are the people responsible for raising the money needed for the cruise yesterday, the glasses on the tables, along with so much more that you are experiencing tonight. Warren County Assessors Association was presented with the Outstanding Assessors Association award yesterday. Thank you for all you have done to make this conference extra special for all of us.

My mom and two of my sisters are here tonight. Thank you, it means a lot to me.

Most importantly, I want to introduce and thank my daughter Karen and her husband Patrick. Karen was 10 years old when I took the assessor clerk job in Horicon. She's my reason for being.

When I was asked what my speech would be about, I said, I didn't know but I did know that I wanted to talk to my friends. I remember coming to these conferences and dinners, sitting in the back, not talking to anyone, not introducing myself, going back to my room, and not participating in the "fun" stuff we do.

I want to talk to that person that may be sitting in the back tonight, feeling the way I felt back then. I want you to get to know who we are, and we would like to know you.

We are the NYSAA Executive Board. We get to dress up, all fancy like and sit up here.

The Executive Board oversees this entire NYSAA organization. Each one of these dedicated people chair a committee or two. Our committees include Legislative, Technology, Education, Awards, Membership, Public Relations, Ethics, and several others.

We are under the guidance and expertise of Warren Wheeler, Executive Director; Tracy Carman, Communications Director; and Laverne Tennenberg, Treasurer.

I'm looking forward to working with this board, and continuing NYSAA on the path into the future.

But we don't do it alone.

Under the umbrella of the Executive Board are two other boards.

IAO Board of Trustees: The IAO Board of Trustees provides your educational programs: certification classes, one-days, Cornell Seminar, and the classes you are taking this week. I'm looking forward to working with all of you this year to bring quality education to our members.

The third essential part of the team is the Way-Costello Memorial Educational Fund. Their primary focus is to help cover the costs associated with your education. If you have received a scholarship, these are the people that provided that. Thank you goes out to Jimmy Molinaro for the work he did this year to get our vendors.

These may be the members of the three boards that make up Team NYSAA, but there are many other people that do very important work for this organization. If you are a member of a NYSAA committee or a past president, we thank you. We appreciate all you do for Team NYSAA. Thank you to Lloyd Tasch for maintaining our Facebook page.

Now that I've introduced all of the people that contribute to TEAM NYSAA on a day-to-day basis.

Why do we do this? What drives us? The answer is all of you. We do this for you, our members. If you are a member of this association, would you please stand. Now, look around, this is who we are here for. This is why our organization exists.

[Hayes continued on page 22](#)

Hayes continued from page 21

OUR MEMBERS

My promise to you, the members, is to continue the path started by many Presidents and Executive Boards, before me,

TO SERVE YOU

What can we do to better meet your needs? How do we get you the education you need to do your job? How do we elevate our profession? How do we increase our presence at the state level and legislatively? How do we maintain the respect and trust from our town leaders and most importantly the taxpayers?

Paraphrasing the words of Queen Elizabeth II: "Institutions must continue to evolve, if they are to provide effective beacons of trust and unity to succeeding generations." Our institution is evolving and will need to keep evolving.

For those of you who know me well, I have one speed, mainly when I've caffeinated. Grab a cup of coffee and let's make this year all about you, our members. Thank you.

Reimbursement continued from page 14

How do you get reimbursed?

ORPTS has a section on its website under training that deals specifically with reimbursement. When you are ready to submit for reimbursement you should go here [Training Information](#) for the necessary forms. You will need proof that you paid for the class or conference, proof that you attended, and receipts for travel expenses (if applicable). Submission to ORPTS is required within 30 days of the completion of training.

How do you get basic certification or CE credit?

After each class or conference, NYSAA submits to Educational Services (the reimbursement arm of ORPTS) a list of paid attendees, indicating whether each person is seeking credits or not. It should be noted that NYSAA holds back the name of anyone if payment has not been made in full, therefore, it is imperative that if you are seeking reimbursement and CE credits, that your class be paid in full prior to or within a week after the conclusion of the class or conference.

Any questions as they pertain to the reimbursement process can be directed to Educational Services. Their phone number is 518-474-1764, or by email at orpts.edservices@tax.ny.gov. They are always available and willing to assist you anyway that they can.

Hopefully you found this to be helpful. I am also happy to assist you, so please feel free to reach out to me anytime.

Factoids from Rob Bick, Assessor, Town of Clay

Per Wyoming State Statute 18-3-205. Interfering with assessor; failure to return property; penalties. (a) Any person interfering with the county assessor or deputy county assessor in the discharge of his duties, or any person refusing to allow the county assessor, deputy county assessor or representative of the department of revenue to examine any property pursuant to W.S. 39-13-103(b)(v), is guilty of a misdemeanor, and upon conviction shall be fined not more than seven hundred fifty dollars (\$750.00), or imprisoned for not more than six (6) months in jail or both.

Recap continued from page 17

Comprehensive, Equitable, Written Plan for Reassessment: Reassessment that is ad hoc, unexplained, or without a rational basis is prohibited. New York courts differ as to whether a comprehensive, equitable “plan” for reassessment must be written in advance of its implementation or if it is sufficient to explain the assessor’s methodology in an affidavit submitted to the court when confronted with a challenge. But courts uniformly agree that the assessor must articulate what amounts to a comprehensive, equitable plan when confronted with a challenge.

“Welcome Stranger”/“Welcome Neighbor”: Reassessing only those properties that are the subject of a recent sale is the paradigmatic form of selective assessment. *See, e.g., Matter of Krugman v. Board of Assessors*, 141 A.D.2d 175 (2d Dept. 1988).

Reassessment Upon Improvement: This is acceptable, and indeed required by RPTL §302(1), but the assessor must add the value of the improvement to the prior assessed value. Reassessment of real property to its current market value merely because it has recently been improved is selective assessment. *Matter of Stern v. Assessor of City of Rye*, 268 A.D.2d 482 (2d Dept. 2000).

Newly Created Property: Newly created real property is property converted from an unimproved to an improved state. Newly created real property may be initially assessed at or near market value as long as uniformly applied. *Matter of Markim v. Assessor of the Town of Orangetown*, 11 Misc.3d 1063[A] (Rockland Cty. 2006). The test is whether the newly created real property is assessed at a higher percentage of market value than existing real property. *See Matter of Young v. Assessor of the Town of Bedford*, 37 A.D.3d 729 (2d Dep’t 2007).

Changing Assessment Methodology: Assessing newly created real property at a current market rate while existing real property is assessed utilizing a different assessment methodology may give rise to a selective assessment challenge. *See Montgomery v. Bd. of Assessment Review of the Town of Union*, 30 A.D. 3d 747 (3d Dept. 2006). Changing assessment methodology may inadvertently create different classes of real property without a rational basis.

Subdivision: Selective assessment is not applicable where individual parcels are separately assessed following the filing of subdivision maps. *Matter of Goodhue Wilton Props., Inc. v. Assessor of the Town of Wilton*, 121 A.D.3d 1360 (3d Dept. 2014); RPTL §504(4).

Zoning Change: Reassessment of vacant land after zoning change was held to be selective where all vacant parcels were not also reassessed. *See Matter of DePaulis Enters. Ltd. v. Town of Clarkstown*, 2014 N.Y. Misc. LEXIS 5851 (Rockland Cty. 2014).

Change of Use: Whether reassessment based on change of use from residential to bed and breakfast constituted selective assessment was a question of fact necessitating an evidentiary hearing. *Matter of Karmel v. Assessors of the City of White Plains*, 132 A.D.3d 996 (2d Dept. 2015).

Change of Class: No selective assessment where property reclassified from Class II (income producing) to Class I was reassessed based on new classification utilizing cost method of assessment consistent with Class I properties. *Board of Managers of Acorn Ponds v. Board of Assessors*, 197 A.D.2d 620 (2d Dept. 1994).

Condominium Conversion: Reassessment after conversion from apartment to condominium was held to be selective assessment. *Matter of Towne House Vill. Condo. v. Assessor of Islip*, 200 A.D.2d 749 (2d Dept. 1994).

In sum, selective assessment can be a complex and challenging issue, made more complicated by the fact that New York courts may reach differing results on similar facts. The best solution is for an assessor to carefully consider and craft a comprehensive and equitable assessment plan generally and to seek legal guidance in advance of implementing any reassessment plan.

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

BULLETIN

Warren J. Wheeler, IAO, Executive Director
116 Salina St., Suite 8, Liverpool, NY 13088

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Patrick Duffy, IAO, Editor, IAO Journal
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