



NEW YORK STATE ASSESSORS ASSOCIATION BULLETIN

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On September 25, 2024, Rob Bick was installed as NYSAA's Executive Board president for 2024-2025. His thoughts on becoming president are below.

It's fall. That means it is football season. Football is the sport that seems to have supplanted baseball as "America's Pastime."

In the assessment world, we are very familiar with football, as in "assessment is a political football." I say "football," not the typical "volleyball," because the administrative portion of our jobs seems to bounce in varied and unpredictable ways on a yearly basis.

I have been on a lot of boards in my professional career. These boards include: CNY American Institute of Architects, Onondaga Yacht Club, Erie Canal Museum, Midstate Youth Hockey Assoc., Adirondack Architectural Heritage Foundation, and publicly elected president of the Board of Trustees of the Northern Onondaga County Library system.

This means that I have had to listen, to learn, argue, dictate, negotiate, collaborate, delegate, legally remove someone from a board position, and the like. Rewarding and challenging, no question.

This board is different. Normally a board is guided by a particular mission statement specific to their goals and objectives. The NYSAA board has so many masters, so many issues not of our doing, so many fingers in the proverbial pie. We are equally proactive and reactive because of all these fingers in the pie, some that honestly do not belong. All these external interjections can leave us "pie hole deep in muddy water," but we manage to filter it and deliver a positive end result for the taxpayers.

In essence, we only partially control our destiny. Sounds a lot like life in general, doesn't it?



Incoming NYSAA President Rob Bick with Sunny Young (left) and Stephanie Holtz at the Installation Dinner, September 25, 2024.

EDUCATIONAL CALENDAR

All classes listed below are offered online. Please visit www.nyassessor.org to register.

Upcoming IAO Classes:

Valuation of Cell Towers
October 23, 2024

Instructor: John Zukowski, IAO, MAI, SRA

Residential Valuation Market Approach Using V4
October 25, 2024

Instructor: Teri Ross, IAO

Ethics and the Assessor
December 18, 2024
Instructor: Edye McCarthy, FIAO

V4 Basics
December 20, 2024
Instructor: Teri Ross, IAO

Instructor Training Workshop
Anyone interested in becoming a NYSAA instructor,
save these dates and register today!
November 6, 7, 14, 15, 2024
Instructor: Edye McCarthy, FIAO

Course 2: Application of the Three Approaches to
Value
November 13, 15, 18, 20, 22, 2024
Instructor: Warren J. Wheeler, IAO

[Click here to register for the above classes.](#)

HAPPY FALL!



Thank You to Our Fall Conference Vendors:

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ANNUAL MEETING AND SEMINAR ON ASSESSMENT ADMINISTRATION

Editor's Note: The Annual Meeting and Seminar on Assessment Administration was held at the Woodcliff Hotel in Fairport, NY, September 23-26. The Annual Meeting for Members was held Tuesday, September 24, and the yearly committee reports are below.

2024 NYSAA Annual Meeting

Committee Reports

NYSAA Outgoing President's Report

Maggie Alix

Here is a recap of this year's event, issues, and topics:

I started the year off with a trip to Yonkers, NY to meet with NYS Senate Majority Leader Senator Andrea Stewart-Cousins regarding the Condo Bill. She gave us some helpful insight and advice on how we may be able to get the Condo Bill to move again this session. We have been tracking condo sales, and I thank all of those that sent me good information.

NYS DTF reached out to the Association for input on the 2024 solar and wind valuation model. The full correspondence was shared with the membership via listserv on December 13, 2023. The model was released at the end of December 2023. The Association's comments were not included in the final release.

NYS ORPTS Director Rachel Ingalsbe announced the creation of the RPS Online Constituents Group. This group will be made up of 12 members from the assessment community, and DTF's Systems Innovation Team. Any remaining RPS PILOT groups have been dissolved, and the constituents group will work to move RPS Online forward.

Cornell Professor David Kay reached out to see if the Association would be interested in being listed as a supporting organization on a research project he was leading. The project is titled Community Engaged Planning for Large Renewables in New York State. Other supporting organizations include NYS Energy Research and Development Authority, NYS Association of Towns, NYS Planning Federation, and the Central New York Regional Planning and Development Board. The project is pending funding.

An independent committee reviewed NYSAA's instructor fee schedule. I'm happy to report that the instructor fees for one-day seminars and the Cornell Seminar have been adjusted.

The Chair of the NYS Assembly's Real Property Tax Committee invited NYSAA to a committee meeting to be introduced as a resource to the committee and staff.

With the help of NYSAA Communications Director Tracy Carman, an article titled Assessors: Your Key Partner in Local Government was published in AOT's August edition of Towns and Topics publication. This was a great collaborative effort, and I'm grateful for committee members from NYSAA and the Trustees for their time.

[Reports, continued from page 3](#)

NYSAA representatives met with the Farm Bureau regarding their concerns with assessors' ability to properly administer the ag exemption and their request to the state for additional training. The Association decided that it will not advocate for additional mandatory basic certification training for assessors specifically related to the agricultural exemption administration. Instead, the focus will be on developing targeted coursework that directly addresses the administration of the agricultural exemption. This will include efforts to promote and enhance educational opportunities, particularly in high-density areas where understanding and application of these exemptions may be more complex. We believe that the concerns brought to our attention reflect specific incidents that may not be universally relevant across the state.

Most recently, I made a connection with Suny Empire State University regarding marketing the position of assessor as a career. We will be participating in their Ask5 Series this fall. The Ask5 Series is an online talk series dedicated to discussing career options and helping students navigate the obstacles that can come with those next steps.

I participated in as many committee meetings as possible and attended numerous events including, but not limited to:

- County Directors Conference/Installation Dinner
- Warren Co. Assessors Association Holiday Luncheon
- Orange Co. Assessors Assoc. Holiday Luncheon
- Westchester Co. Assessors Assoc. Holiday Luncheon
- Saratoga Co. Assessors Meeting
- AOT Annual Conference
- NYS Town Clerk's Association Conference
- NYS Association of Tax Receivers & Collectors
- Tug Hill Local Government Conference (attended by W. Wheeler and R. Bick)
- Southern Tier West Local Government Conference (attended by J. Murphy)

NYSAA Executive Director's Report

Warren J. Wheeler, IAO

Cornell 2024

Our Cornell Seminar on Professional Development was held again in the City of Ithaca and on the Cornell Campus. The contract for next year has been signed, and the dates for our conference will be July 14 – 18, 2025, at the Hotel Ithaca.

We have already begun working on the educational offerings for 2025. Once again, we plan on opening registration in April 2025. Watch your email for more information.

One Day Seminars

We continue to experience success with our one-day seminar offerings. We have held 12 classes and achieved an average of 35 students per class. Our most successful courses tend to deal with recent legislative changes (RPTL 467) and anything and everything involving the utilization of RPSv4.

Fall Conference

We had 239 people registered for this year's conference. Of the registrations, 193 of them are in person, while 46 have chosen to participate in the hybrid format. This is a slight increase over the previous year's conference in Saratoga, NY. Thanks to everyone who attended.

Reports, continued from page 4

NYSAA Standing Committees

NYSAA Auditing Committee

Deborah Eurich, IAO, Chair

The 2023-2024 Auditing Committee consists of Dan Baker and Marianne Owen-Feely.

The Audit Committee met on July 9, 2024 at the Warwick Town Hall to inspect and audit the fiscal 2023 financial records of the New York State Assessors Association, the John H. Way/John M. Costello Memorial Education Fund, and the New York State Chapter of the IAAO. Treasurer Laverne Tennenberg, IAO and NYSAA President Maggie Alix attended the meeting via Zoom.

Treasurer Tennenberg, IAO supplied all financial documents in advance of the meeting to provide the Committee with adequate time for review, answered all questions and supplied documents requested by the Committee.

The NYSAA Capital Asset List was reviewed and found to be current. Recommendations for policies regarding asset purchases, retention, and disposal were provided to the Board.

Previous recommendations regarding ethics policies are understood to be actively being pursued with good progress.

After reviewing the financial records of the New York State Assessors Association, the Way-Costello Memorial Education Fund, and New York State Chapter of the IAAO, the Committee found no discrepancies and agreed that these accounts are accurately maintained and are presently in good order.

Thank you to fellow Committee members Daniel Baker and Marianne Owen-Feely for their able assistance. The Committee once again thanks Treasurer Tennenberg, IAO for a commendable job keeping NYSAA's financial records in order and for her expert assistance with our task. Thank you for the opportunity to serve the NYSAA with this important assignment.

NYSAA Constitution & Bylaws Committee

Lisa Goree, Chair

The 2023-2024 Constitution & Bylaws Committee consists of Leah Cronin, IAO; Tom Donato, IAO; and Katherine Johnson, IAO.

The Constitution & Bylaws Committee was tasked with including language on filling future vacancies/appointments to the John H. Way/John M. Costello Memorial Educational Fund Board of Trustees. On November 21, 2023, the committee met via Zoom. The current process, which is only found in the Fund Bylaws, states "the Chairman of the Board of Trustees of the Institute of Assessing Officers and the President of the Assessors Association shall appoint jointly one person each year to serve as a Trustee ..." Fund Board of Trustees Chair James Molinaro, Jr., IAO was present at the meeting and expressed his concerns over the current process and offered suggestions that he would discuss with the Fund Board of Trustees.

On January 31, 2024, I sent an email to NYSAA Constitution & Bylaws Committee members informing them the Fund Board of Trustees had approved the proposed changes and that we should also propose the same language for NYSAA Bylaws.

At the NYSAA Executive Board meeting held on April 4, 2024 the proposed language was presented to the board and further discussed at the July 31, 2024 meeting.

On August 8, 2024 I emailed the committee a copy of the NYSAA Constitution & Bylaws with the proposed changes as outlined below for their review.

Reports, continued on page 6

Reports, continued from page 5

ARTICLE III - OFFICERS

Proposed Amendment: Add Section 3

Section 3. The President of the Assessors Association, the Chair of the Board of Trustees of the Institute of Assessing Officers, and the Chair of the Fund shall jointly appoint one person, as needed, to serve as a Trustee of "The Fund" for a five-year term. Such person shall be chosen from the roster of New York State Assessors Association members in good standing.

NYSAA Ethics Committee

Thomas Donato, IAO, Chair

The 2023-2024 Ethics Committee consists of Katherine Johnson, IAO; Rob Bick; David Roach, IAO; Joanne Majewski, IAO; James LeGrett; and Tom Donato, IAO, as chair.

The Committee is reviewing two active cases. In both instances, the committee is adhering to the standard procedures to ensure a thorough and impartial investigation.

NYSAA Legislative Committee

Maggie Alix, Chair

The 2023-2024 Legislative Committee consists of Dan Baker; Rochelle Harris, IAO; Jeneen Hill; Andrea Nilon, FIAO; Jay Noto, IAO; Daniel Ross, IAO; Curt Schoeberl; Shanelle Washington; Scott Shedler, IAO; and myself as chair.

Judicial Security Act - Judicial Security Act (FY2025 State Budget) - The FY2025 State Budget contains very important information for the protection of judges throughout New York State. Part F of Chapter 55 of the Laws of 2024: Enacts the NYS Judicial Security Act, which provides a means for current and former state and federal judges to protect their personal information (and the personal information of their immediate family members) from public display.

RPTL, Section 922, 1(c) - Each statement of taxes pertaining to residential property shall contain or be accompanied by a notice or legend reading substantially as follows: "IF YOU ARE A SENIOR CITIZEN, A PERSON WITH A PHYSICAL DISABILITY, AND/OR A VETERAN, YOU MAY BE ENTITLED TO A PARTIAL EXEMPTION FROM PROPERTY TAXES. Eligible homeowners have until (insert date) to apply for such exemptions. For further information please call or write to the assessor's office." The notice must be followed by the telephone number and address of that office.

NEW LEGISLATION (S8903/A9948) - An Act to amend RPTL, in relation to certain real property tax exemptions to include additional eligibility for people with disabilities. In Summary, Section 1. Paragraph (a) of subdivision 1 of section 459-c of the real property tax law, was amended to expand the eligibility criteria to receive a partial real property tax exemption for persons with disabilities by including persons whose primary residence is in a special needs trust, and real property owners who have a tenant with a disability whose lease provides them with a life interest in the property, as long as the tenant remains in residence.

Real Property Tax Legislation signed into law:

- S.8088/A.8532 Exemption, disabilities: Allows municipalities to establish an adjustment percentage for permanent partial disabilities

Real Property Tax related bills, not yet delivered to the Governor:

- S.1752/A.1234 – Ag. Assessment: Expands the definition of crops to include cannabis
- S.7515-A/A.7748-B – Climate Change Property Tax Relief Act: Creates local option to grant tax abatements to property damaged by climate-related events
- S.9688/A.10146 – Exemption, carbon emission: Creates local option to exempt capital improvements to residential buildings to reduce carbon emissions

Reports, continued on page 7

Reports, continued from page 6

Miscellaneous:

- Members of the committee met with Senator Andrea Stewart-Cousins regarding the Condo Bill
- Testified at the Joint Legislative Budget Hearing on Taxes
- Submitted comments on the 2024 Solar and Wind Valuation Model

NYSAA Membership/Mentoring Committee

Joanne Majewski, IAO, Co-Chair and Heather Weinhold, SCA, Co-Chair

The 2023-2024 Membership/Mentoring Committee consists of Kim Johnston; Molly McElroy, IAO; Jill Murphy; Bill Purtell, IAO; James Snyder IAO; and co-chairs Heather Weinhold, SCA and Joanne Majewski, IAO.

New York State Assessors Association acquired 95 new members this year but lost 101 members. Currently there are 955 members in NYSAA.

Member profiles were re-implemented this past year, and articles have appeared in issues of The Bulletin.

The Membership Committee is working on implementing a procedure for follow-up with new members upon registration with NYSAA.

The mentoring list has been expanded to include 18 mentors and 26 topics. The updated list of mentors and topics appears in The Bulletin.

NYSAA Memorial Committee

Jill Murphy, SCA, Chair

The following is a list of past and present members, the date they passed, and the communities they served:

Alton (Ike) Guyette, Retired Assessor, Towns of Russell and Pierrepont	September 24, 2023,
Terrance Campbell, Town of Orchard Park	November 6, 2023
Eileen Kelly, IAO, Towns of Crawford, Goshen, and Minisink	December 18, 2023
Thomas A. McManus, Towns of Irondequoit and Rush	January 1, 2024
Nicholas Longo, Town of Clarkson	February 9, 2024
R. Wayne Buisch, Sr., Town of Phelps	February 23, 2024
Gregory W. Hild, Town of Smithtown	July 21, 2024
Jon Craig Surprise, IAO, Towns of Greenport, Taghkanic, Grafton, Petersburg	August 22, 2024

Select Committee Reports

Real Property Tax Administration Committee (RPTAC)

Teri Ross, IAO, Chair

The 2023-2024 RPTAC Committee consists of Rob Bick; Rochelle Harris, IAO; Teri Ross, IAO; Scott Shedler, IAO; Victoria Sirota, IAO; Heather Weinhold; Warren Wheeler, IAO; and myself.

Reorganization of RPTAC and its subcommittees: The committee spent a lot of time on reorganizing the committee, its mission, and the efficiency of moving items through the subcommittees. The charters have been updated accordingly.

Reports, continued on page 8

Reports, continued from page 7

Forms Committee was dissolved. Under Communication, Outreach, and Educational Services on the ORPTS Directory webpage there is now an email address to send comments, suggestions, etc. regarding forms: tax.sm.orpts.forms@tax.ny.gov. The email will also be listed at the bottom of the Assessment Weekly.

ORPTS created an executive mailbox for the committee's use. The email can be used to address micro issues and/or in between quarterly meetings if timing is of the essence.

Creation of the RPS Online constituents' group. This group is made up of 12 members from the assessment community, and DTF's Systems Innovation Team. NYSAA and the County Directors have been tasked with nominating two members each. NYSAA's representatives are Tom Cardinal (Town of Salina) and Molly MacElroy, IAO (City of Schenectady). The four Regional Directors also nominated one assessor and one county director from their region. Any remaining RPS PILOT groups will dissolve, and the constituents' group will work to move RPS online forward.

The latest report was that the constituents' group was reviewing the questions of the first three surveys. The surveys will go out to all assessors through the Assessment Weekly. Assessors will have no more than two weeks to respond and then the constituents' group will have another two weeks to review the results.

It was stated that the "start" of the RPS Online roll out will be Fall/Winter of 2025.

Misc Items:

- Judicial Security Act – redacting identifying information in RPSV4 and complying with the legislation
- BAR Training Materials - adding a clause to state the difference of ANSI standards
- Farm Bureau – and their request for more ag exemption training
- Barndominiums was referred to the Valuation Issues Team. The Team recommended that the style should be data collected as of its components and a new property class code is not warranted.
- Property Class code 240 to be replaced with code 241 or 242
- Electronic Sales Reporting/5217 improvements
- Timeliness of ORPTS reports, the assessment calendar and office processes

John H. Way - John M. Costello Memorial Educational Fund Report

NYSAA Annual Membership Meeting

The Trustees of the Fund worked over the past year with the Association and IAO Board of Trustees to support and advance The Fund's educational mission. Awarding fourteen (14) scholarships for Cornell Seminar attendees on even years and on the odd years increased to sixteen (16) with the additional two (2) scholarships for individuals who challenge the IAO course and test and six (6) scholarships for this Annual Conference.

The Fund continues to be very strong financially with an increase overall of 16.12% from last year. This is due largely to the professional guidance provided by our advisors at Merrill Lynch, the sound stewardship of the Fund Trustees, as well as their dedication and hard work throughout the year raising thousands of dollars.

Reports, continued on page 9

Reports, continued from page 8

Merrill Lynch account balances as of August 30, 2024 were:

Investments \$409,079.62

Cash Management Account \$ 11,475.02

Total \$420,554.63 (16.12% increase from December 31, 2023)

In closing, I extend my sincere thanks to my fellow Fund Trustees Colleen Adamec, IAO, Scott J. Shedler IAO and Denise M. Spaulding, IAO and welcome Rick Pedro as a new Fund Trustee.

IAO Board of Trustees Chair Rochelle Harris, IAO

2024 was a flurry of activity. I have been the captain of an incredible ship, with all members of the crew working very hard to do what is best for you, our shipmates. We certainly are blessed to have such committed, hard-working and caring Trustees to serve you all. I have been involved in just about every meeting for every committee, as well as being a member of RPTAC and Training Advisory. I cannot count the number of meetings that I have been a part of over the last year.

When taking on the role of chair of the Trustees I started the practice of monthly status meetings. I feel this makes our quarterly meetings much more productive.

This year I wanted to add a workshop for our instructors, especially those who needed a little nudge to teach online. This workshop was intended to give guidance and strategies for teaching online classes. With the assistance of NYSAA Executive Director Warren J. Wheeler, IAO and Edye McCarthy, FIAO, we conducted the class. I would like to continue a series of these classes yearly for our instructors as the tech world changes rapidly.

We have now made sure that basic certification classes Course 1, Course 2, and Commercial/Industrial Valuation will be taught yearly in a cyclical manner. These will either be taught in Liverpool or online. We have many new assessors and county directors coming into the ranks, so we need to be sure we offer these classes. At least one of the classes will also be available at the Cornell Seminar on Professional Development in July in Ithaca.

The ITW, Instructor Training Workshop, will be offered on November 4, 5, 16, and 17, virtually. We are in need of new instructors and encourage anyone interested to please take part in the workshop. I would like to start the process of assigning a mentor to the students and get them involved in co-teaching immediately and start the process to groom them to be instructors for NYSAA.

I worked along with NYSAA President Maggie Alix to update our instructor pay schedule to be more in line with other professional educational institutes, so that we can continue to bring you top quality education. Thank you to all involved for their dedication in bringing this to fruition and to Maggie for the task force that did the investigation and made the recommendations.

I tasked the Education Committee along with Trustees this year to review and update the class survey/evaluation sheets to include more information so that we can gather better information from the sheets to help us help the membership. We used the new forms for the first time this spring, and I feel that we have gotten a lot more information to utilize. Hoping to build an even better educational program for you all in 2025. Please make sure to take the time to fill out the survey sheets, let us know what we do right but especially anything that may not have been quite right, that is how we grow and progress. We need to know what you're thinking and what you need so that we may have the best educational offerings for you.

Reports, continued from page 9

We are making headway and continuing our quest to build our educational library, something we have been working on for a few years. My goal is to have a vast library and for us to be completely self-sufficient with our offerings.

The IAO Trustees had a very good joint meeting with NYSAA line officers, the County Directors Association, and the NYSAA Executive Director to work together on a path to train not only our members, but we will be working together for a presentation at AOT and NYSAC next year. We were also able to offer Course 1 on additional date this year to accommodate several new county directors who needed it.

The Trustees successfully passed a new Operations Guide for our Board, and I feel that it will be a great tool for the Trustees and a great learning tool for any new Trustees in the future.

We worked closely with Victoria Sirota, IAO and the Fall Conference Committee to reimagine the conference. The thought was to bring a fresh, new updated event to you all. A decision was made to do a Call for Presenters. We have so many wonderful presenters in our assessment community that we wanted to open up the opportunity to bring a wide and interesting variety of education to you. Thank you to all the presenters for sharing your time and talent with us.

We still have a lot of work to do. Our committees are already hard at work for your 2025 educational program. As always, thank you all for participating and feel free to contact me at any time with questions and concerns.

Bick, continued from page 1

While assessors and their staff are faced with the task of equally distributing the tax burden, that process is perpetually and increasingly undermined by new property tax exemptions, tweaks on existing exemptions, state mandated valuation requirements, liberal PILOT agreements and the like, making any type of equality in distribution merely a hypothetical concept as the assessment roll is becoming a political tool catering to special interests. Let's be honest, we all know this. Someone has to say it. You all have my greatest respect for toiling away and doing your best in the face of what I call these "agents of inequity."

The bottom line here is that we have great boards. We have a top tier executive director, communications director, and treasurer. We have talented legislative liaisons to make our voices heard and our consultation valuable. We are all dedicated and motivated to make things better for the assessment community as a whole. It is an evolution, not a revolution. It takes effort, faith in the process, luck, and time to evolve. We proved this by rapidly introducing Zoom classes during the pandemic to continue to offer education programming in spite of the obstacles.

In the last few years, we have also cultivated a better working relationship with our counterparts at DTF. They, like us, are tasked with creating processes that function out of legislation that at times defies logic and seems functionally counter intuitive. We truly are in this together.

There are a number of things I (we) would like to accomplish as president. One is to recruit new blood into the profession with a dedicated program called The Assessor Recruitment Initiative: ART. The second is to find a way to assist in upgrading our educational offerings. We have members now working to possibly create a community college series of coursework on assessment. That would be spectacular. I would also like to create a written path of better understanding of what we do, hopefully leading to more respect for the profession. And lastly, I think we need to have another conference back in Lake Placid. These are lofty goals, but they are shared by other board members. Evolution requires collaboration and shared responsibility to move the needle in a positive direction.

My final thoughts are these:

Never be defined by what you could have said.

Never be defined by what you could have done.

Never be defined by what you could have been.

"Success is not final. Failure is not fatal. It is the courage to continue that counts" – Winston Churchill

AWARDS BANQUET



NYSAA held its Awards Banquet on September 24, 2024 at the Fall Conference at the Fairport Hotel. Congratulations to all of the award winners!

Top left: Scott Shedler, IAO (left) presented Donna Komor, IAO with an IAO Certificate of Appreciation.

Middle, left: Scott Shedler, IAO (left) presented David McKay Wilson with the NY-SAA Media Award for Print Journalism.

Bottom left: Rob Bick (center) presented Dan Cummings with the NYSAA Media Award for Broadcast Journalism.

Top right: Sharon Martin, IAO presented Dan Vincelette with a NYSAA Certificate of Appreciation.

Photo credit: Patrick Duffy, IAO, all photos on pages 11-14



AWARDS BANQUET



Top left: Ann Gallagher, IAO (left) presented Cris DelFuoco, IAO with the NYSAA John F. St. George Award.

Top right: Victoria Sirota, IAO (left) presented Molly MacElroy, IAO with the David Briggs, FIAO Outstanding New IAO Member Award.



Left: Leah Cronin, IAO (left) presented Colleen Adamec, IAO with the Lawrence Benton Memorial Award for Distinguished Service.

Right: Maggie Alix, fifth from left, presented the Albany County Assessors Association with a NYSAA Certificate of Appreciation.



AWARDS BANQUET



Bill Purtell, IAO (left) and Victoria Sirota, IAO presented Warren J. Wheeler, IAO with the George J. Hill Educator Emeritus Award.



Edye McCarthy, FIAO presented Scott Shedler, IAO (center) with the Elliot Glaser Lifetime Achievement Award.



Anne Sapienza, FIAO (left) presented Denise Trudell, IAO with the Robert Osias Professionalism Award.



Laverne Tennenberg, IAO (left) presented Edye McCarthy with the IAO Fellow Award.

AWARDS BANQUET



IAO Board of Trustees Chair Rochelle Harris, IAO (left) presented outgoing NYSAA President Maggie Alix with the IAO Chair's Award.



James Snyder, IAO (left) and Denise Trudell, IAO (second from right) presented Anne Sapienza, FIAO with the John C. Gamage Professional Development Award.



Outgoing NYSAA President Maggie Alix (left) presented IAO Board of Trustees Chair Rochelle Harris, IAO with the President's Award.



NYSAA Executive Director Warren J. Wheeler, IAO presented outgoing NYSAA President Maggie Alix with the Executive Director's Award.

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COUNTY ASSOCIATION SPONSORS

Monroe County Assessors Association

Onondaga County Assessors Association

NYS Assessors Association 2024 Longevity Awards

TEN YEARS - 2014

Todd Anthony
Lori Barber
Ronald Beckering
William Beckmann, IAO
Diane Briganti
Courtney Failing
William Hotaling
Kimberli Johnston
Van Krzywicki, IAO
Laurie Lambertsen
Wendy Layton
Joseph Lesnau
Michael McGuire, IAO
Jennifer Mund, IAO
Marlene Murnan
Maria Pastena
Paul Romano
Keith Sumner
Aimee VanWie
David Wainwright
Sally Whitson

FIFTEEN YEARS - 2009

Lorraine Fiorino
Lina Fusco
Penny Haddad
Shana Jo Hilton
Celeste Karakas
Deborah Ker Thurber
Christopher Lyon, IAO
Patricia Osier
Karen Sgroi
Dawn VanPatten
John Venezia, IAO
Heather Young-Deyell

TWENTY YEARS - 2004

Rene DeLeeuw
Karen Futia, IAO
Donna Gooch
Victoria Hayner, IAO
Stephanie Holtz
David Oliver
Renee Ozomek, IAO
Philip Platz, IAO
Stewart Seguin
Stephen Teele, IAO

TWENTY-FIVE YEARS - 1999

William Bearup
Glenn Borin
Gloria Cusano
Joseph DeCarlo
Donna DiPippo
Elaine Herman
Cynthia Loncosky
David Moog, IAO
Paul Smith
Carol Sweeney
John Wolham, IAO
Lyn Yuenger

THIRTY YEARS - 1994

Patrick Duffy, IAO
David Galarneau, IAO
Erin Gratch
Peter Johnson, IAO
Donna Komor, IAO

THIRTY-FIVE YEARS - 1989

Kenneth Baim
Robert Bregio, Jr.
Joan Brundage, IAO
Brian Kenney, IAO
Lorry King

Constance Luckner, IAO
Timothy Sheares, IAO
Walter Smead, IAO

FORTY YEARS - 1984

David Briggs, FIAO
Darren Colton, IAO
Deborah Conti
Ronald Devine, Jr.
Patricia Frey
Allen Jackson
David Jackson, IAO
Andrew Mohr, IAO

FORTY-FIVE YEARS - 1979

Thomas Frey, FIAO
G. Patrick Lester, IAO
Andrea Nilon, FIAO
Jane Powers, IAO
Stephen Robson, IAO
Roger Tibbetts, FIAO

FIFTY-FIVE YEARS - 1969

James Howarth, FIAO

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Institute of Assessing Officers

2024 Longevity Awards

TEN YEARS - 2014

Thomas J. Isenbek, IAO
James P. Snyder, IAO

TWENTY YEARS - 2004

Colwin L. Abrams, IAO
Colleen A. Adamec, IAO
Laurie Bell, IAO
Dennis Ketcham, IAO
Ann Marie LoFaso, IAO
David J. Roach, IAO
Denise J. Trudell, IAO
Hilda Vera, IAO
Warren J. Wheeler, IAO

TWENTY-FIVE YEARS - 1999

Nanette A. Albanese, IAO
Donald Collins, IAO
Jeanne W. Nielsen, IAO
John H. Wolham, IAO

THIRTY YEARS - 1994

Paul Jonke, IAO

THIRTY-FIVE YEARS - 1989

Cathy L. Conklin, FIAO
Wayne B. Pickering, IAO

FORTY YEARS - 1984

Anthony V. DeBellis, IAO
Charles G. Firmbach, IAO
Thomas Frey, FIAO
Jane B. Powers, IAO

FIFTY YEARS—1974

James H. Howarth, FIAO



Congratulations to the New 2024 IAO Members!

At left, Miranda Bernholz, center, with IAO Board of Trustees Chair Rochelle Harris, IAO and NYSAA Executive Director Warren J. Wheeler, IAO, was sworn in on September 25 at the NYSAA Fall Conference.

Below, IAO Board Chair Harris, IAO traveled to New York City on October 8 to swear in new IAO members, from left, Ercan Aybasti, Candice Ficalora, Daniel Soehren, William Wood, and Mohammad Rahman.

They successfully passed the IAO exam to join the Institute of Assessing Officers and earned the state's highest professional designation!



Member Profile



John J. Noto, IAO

John J. Noto, IAO, CCD Town of Clarkstown

By: Molly S. MacElroy, IAO

John J. Noto Jr., IAO, CCD was born at St. Vincent's Hospital in Manhattan and grew up in New City, NY. He is the assessor for the Town of Clarkstown and currently lives about a mile away from his childhood home! The Town of Clarkstown is a suburban municipality with roughly 28,000 parcels and J. has been the assessor there for the last seven years.

J. received his Bachelor of Science degree in finance from St. Thomas Aquinas College in Sparkill, NY. In 1985, he started out his career in his family's appraisal firm, which was founded in the 1950s. After working for the appraisal firm, he went on to spend four years as a real property tax specialist for Rockland County. J. said that was a wonderful experience and a place where he was able to learn a lot. He went back to the family firm for a while after that, and then several years

later was selected to become the next county director for Rockland County, a suburban county consisting of five towns with approximately 100,000 parcels. After his stint as county director, J. spent a year as an assistant assessor for the City of Yonkers. Then from Yonkers, J. took on the assessor position in Clarkstown. As you can tell, his entire career has been spent dealing with real property in different ways, which has led him to become a top notch assessment professional.

When asking J. what issues he feels he is faced with in his position, he said, "We have been part of an unusual real estate market over the past several years. It has been due for a correction, and yet it hasn't happened. Couple that with retail trying to find its balance, interest rate impacts on value, limited residential inventory, and strong demand. It's going to be an interesting ride watching the various value impacts from so many different pressures. Hold on! Not to mention ratios between classes!"

When J. started in Clarkstown, his clerical staff were all new to the field. Training and discussions of the issues and questions that arise with the public were ongoing activities in the office. He is really proud because now, many years later, he listens to how his staff answers questions and how they discuss issues with the public and is extremely grateful for their compassion and knowledge. He says that they go above and beyond to explain the assessment process and how the system works. He empowers his staff to use all the resources available to them to assist the public, and he hopes that he prepares them well enough that they could go on to be assessors somewhere.

The part of the job that J. really enjoys the most is being able to work with the residents and property owners in his town. He likes to help educate and guide them through the very complicated real property tax system to ensure that they understand their assessments and that their assessments are fair. One of his frustrations with assessment practice is administrative review, and he believes that this process needs a reset or an overhaul from grievance to SCAR hearings to Article 7 proceedings.

When J. is not wearing his assessor hat, you can find him keeping the local ski mountains safe! J. has been on the ski patrol at Windham Mountain since 1986 and has been an instructor and pro division trainer. He loves to golf and enjoys boating, fishing, and just exploring! J. has two daughters, Kristina and Shawna, who are both nurses and have made him a very proud father, and he is the grandfather to Reagan, who is 11-and-a-half years old. Lastly, he is the husband of Jamie, who is an awesome second grade teacher! J. was recently appointed to the New York State Assessors Association Executive Board and has already hit the ground running!

100% Membership Contest

Congratulations to the following counties for achieving 100% membership in 2024! Each county association received \$100 from NYSAA!

Erie

Orange

Sullivan

Fulton

Putnam

Tioga

Madison

Rockland

Tompkins

Monroe

St. Lawrence

Warren

Niagara

Saratoga

Westchester

Ontario

Suffolk

Yates



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EDUCATION SCHOLARSHIPS

John H. Way—John M. Costello Memorial Educational Fund **Cornell Seminar on Professional Development, Annual Conference, and IAO Scholarship Lottery Rules and Procedures**

The John H. Way - John M. Costello Memorial Educational Fund (“The Fund”) shares the Institute of Assessing Officers’ (IAO) objective in the education of assessing officials, government officers, and employees of the State of New York engaged in technical or legal functions related to the valuation of real property and the IAO’s wish to promote professional development by providing educational programs.

In keeping with this objective, The Fund has instituted a program for the awarding of scholarships to help defray the cost of attending the IAO Cornell Seminar on Professional Development (“Cornell Seminar”), the New York State Assessors Association (NYSAA) Annual Conference, and training towards earning the IAO designation.

All **Regular and Associate Members** in good standing of the NYSAA, including assessors and staff, are eligible to enter the scholarship lottery. Non-member staff who work for a member assessor are also eligible for scholarships.

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

During the annual lottery, the following number of scholarships and alternates will be chosen:

Cornell Seminar:

Fourteen (14) primary scholarship winners and six (6) alternates.

Annual Conference:

Six (6) primary scholarship winners and two (2) alternates.

Biyearly lottery:

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

Two (2) primary scholarship winners and two (2) alternates.

In the event a primary scholarship winner is unable to attend the training seminar, an alternate will be contacted to fill the vacant scholarship slot. Alternates will be contacted in the order in which they were drawn during the lottery. If a scholarship slot is still vacant after all alternate winners have been exhausted, that scholarship slot shall remain vacant for that year.

Scholarships must be used for the dates of training specified at the time of the award. If the scholarship is not used, the scholarship is forfeited.

All entry forms are to be submitted to The Fund Chairperson, or their designee, or at the Annual Conference, and may be submitted up to the time of the drawing. The date and time of the drawing will be advertised at the Annual Conference and/or in the NYSAA Bulletin.

A single individual may only take advantage of a scholarship award once in a three-year period (e.g., an award recipient using a scholarship in 2024 would next be eligible in 2027).

Scholarships will fund all real and necessary expenses which are paid or would be paid by the scholarship winner and are directly associated with the training seminar.

[Scholarship, continued from page 21](#)

Direct expenses include the following:

Tuition and required textbook(s) for the seminar.

Hotel Lodging – NYSAA will provide a list of the scholarship winners to the seminar hotel (i.e., the Cornell Seminar or Annual Conference hotel) and the hotel will reserve the rooms. It is the responsibility of the scholarship winner to contact the hotel to confirm their reservation and arrival details. Hotel lodging costs will only be covered for the designated Cornell Seminar or Annual Conference hotel. If the scholarship winner chooses to stay at a different hotel, the lodging cost will not be covered. (Note: Meals are included in the package price for the Annual Conference.)

Cornell Seminar Meals:

A meal allowance will not exceed \$50.00 per day for three meals (breakfast, lunch and dinner).

Commuters (winners not staying at the hotel) will be reimbursed a meal allowance not to exceed the NYSAA established commuter meal rates per day for up to three meals (breakfast, lunch, and dinner) per day.

Special Note: If an event-sponsored meal is provided during the seminar, and the meal is offered at no additional cost to the scholarship winner, The Fund will NOT reimburse for that meal (i.e., the Cornell Seminar Sunday dinner).

Mileage if the scholarship winner's personal vehicle is used.

Tolls and parking expenses.

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

To receive expense reimbursement, the scholarship recipient must submit a signed Travel and Expense Report, and all original receipts, to The Fund Chairperson.

Any expenses that will be or are reimbursed to the scholarship winner by their municipality or company will not be reimbursed by The Fund.

The scholarship funds will not reimburse any lost wages during any training seminar.

Scholarship recipients must attend the entire seminar to receive payment of scholarship funds. If a scholarship winner must leave the seminar early, they may submit a written explanation of the circumstances of their departure to The Fund Chairperson for consideration by The Fund Trustees. Any consideration of partial payment will be evaluated on a case-by-case basis.

LAST REVISED: 10/1/24



*Hope to see you at next
year's Fall Conference at
the Courtyard Marriott,
Lake George, NY, October
6-9, 2025!*

John H. Way—John M. Costello Memorial Educational Fund
2026 Cornell Seminar, Annual Conference, and IAO Scholarship Lottery

At the 2025 Annual Conference, The Fund will be giving away fourteen (14) scholarships to the **2026 Cornell Seminar on Professional Development (“Cornell Seminar”)** and six (6) scholarships to the **2026 Annual Conference**. All Regular and Associate members, including assessors and assessment staff, in good standing with NYSAA, are eligible to enter the scholarship lottery. Non-member staff who work for a member assessor are also eligible for scholarships. **Two (2) IAO Scholarships for the IAO Course 1 and IAO Exam will also be drawn for entrants with four years’ experience. These IAO scholarships are offered every two years.** The lottery will be held on Thursday, October 9, 2025 at the Courtyard Marriott in Lake George, NY.

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

James Molinaro, Jr., IAO, Chair

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

116 Salina St., Suite 8, Liverpool, NY 13088

(Or drop it in the Scholarship Box at the Annual Conference).

John H. Way—John M. Costello Memorial Educational Fund
2026 Cornell Seminar and Annual Conference Scholarship Lottery

Name of Entrant (PRINT LEGIBLY): _____

Position: _____

Municipality: _____

Mailing Address/P.O. Box: _____

City: _____ Zip: _____

Telephone Number: _____

Email Address: _____

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

_____ Cornell Seminar

_____ Annual Conference

_____ **IAO Scholarship: IAO Course 1 & IAO Exam (bi-yearly, requires 4 yrs. experience)**

Does the entrant meet the requirements stipulated above? (Circle Y/N) Yes No

Entrant's Signature: _____

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: Jennifer English, Essex County RPTS; Abigail Karlik, Town of Elbridge; Claire Kenney, Town of Richmond; Jennifer Liuzzi, Town of Niskayuna; Katherine Taggart, Town of Hamden; Hayes Wallman, Town of Pittsford

In Memoriam: J. Craig Surprise, Towns of Greenport, Taghkanic, Grafton, Petersburg; William Van Patten, retired assessor, Town of Mexico

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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

JOURNAL

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



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