

MEETING MINUTES
SUBJECT TO APPROVAL BY STATE BOARD
NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE
STATE BOARD OF REAL PROPERTY TAX SERVICES

MEETING OF JULY 27, 2021

A meeting of the State Board of Real Property Tax Services was held via videoconference. The following members and staff were present:

Matthew Rand, *Chairman*
Scott Becker
Samuel Casella

Tim Maher, *Acting Secretary of the State Board and Director of Real Property Tax Services*
Joseph Gerberg, *Legal Advisor to the State Board, Office of Counsel*
Brittany Murphy, *2nd Assistant to the State Board, Office of Real Property Tax Services*

Paul Miller, *Tax Policy Analyst 5, Office of Real Property Tax Services*
Maryellen Nagengast, *Tax Audit Administrator 1, Office of Real Property Tax Services*
Edward Martorana, *Auditor 3, Office of Real Property Tax Services*
Tobias Lake, *Senior Attorney, Office of Counsel*
Brian Moon, *Real Property Analyst 2, Office of Real Property Tax Services*
Jen Lis, *Real Property Analyst 1, Office of Real Property Tax Services*
Kyle Coonrad, *Tax Information Aide, Office of Real Property Tax Services*

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Mr. Rand called the State Board of Real Property Tax Services meeting to order at 11:04 A.M. He introduced the Board members and various Tax Department staff members who were present on the call.

Agenda Item No. I - State Board Administration - Minutes of the June 15, 2021 State Board meeting

On motion of Mr. Casella, seconded by Mr. Becker, Mr. Rand stated that the minutes of the June 15, 2021 Board meeting stand approved and are, hereby, adopted as written.

Agenda Item No. II - Final 2021 state equalization rates where complaints were filed: Town of Moriah

Mr. Maher explained the background information regarding the Town of Moriah complaint. Mr. Maher stated the Office of Real Property Tax Services (ORPTS) came to the overall equalization rate of 94.40. The Town of Moriah claimed a level of assessment of 100 which was rejected by ORPTS. The Town of Moriah filed the complaint and stated ORPTS shouldn't be using sales during the COVID-19 pandemic to make the equalization rate. The town did not supply any other information.

Mr. Maher explained that ORPTS was confident that the sales ratio they used was accurate and most of the Town of Moriah's sales occurred before the COVID-19 pandemic, therefore a tentative equalization rate of 94.40 was recommended by the Tax Department.

Mr. Rand asked if the Board members had any questions.

Mr. Becker asked Mr. Maher if the Town of Moriah provided any market data in their application.

Mr. Maher replied that the Town of Moriah did not provide any data and they stated ORPTS shouldn't be using sales during the COVID-19 pandemic.

Mr. Becker asked if they had an objection to any specific sales or if they objected to all of them.

Mr. Maher responded the Town of Moriah rejected the methodology that ORPTS used. They stated their sales were inflated due to the COVID-19 pandemic and that ORPTS should not be using them.

Mr. Maher stated the Town of Moriah did not supply any data to have any other rate considered.

Mr. Casella asked Mr. Maher if the Town of Moriah was made aware of ORPTS' decision before they decided to pursue the complaint.

Mr. Maher responded that ORPTS shared the information with the Town of Moriah in January 2021. If they had any objections, they could've responded with further information. At that time, they did not share any complaints. It was after the tentative equalization rate was established by ORPTS that the Town of Moriah Supervisor responded with the complaint. They did not provide any data which showed why another value would have been more appropriate for ORPTS to consider.

Mr. Becker mentioned he was aware the Town of Moriah Supervisor would not be attending the meeting, however he wanted to confirm that nobody was on the line representing the Town of Moriah.

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Mr. Maher responded that only Tax Department employees were on the line.

Mr. Rand asked if the equalization rate would have changed if the sales of the COVID-19 pandemic were taken out.

Mr. Maher responded that ORPTS' opinion would not have changed.

Mr. Casella made a motion to approve resolution 21-51. Mr. Becker seconded the motion.

Upon the affirmative votes of Messrs. Becker, Casella, and Rand, the Board approved and adopted resolution 21-51.

Agenda Item No. III - Star Exemption Appeals - General Discussion

Mr. Rand made a motion to move into executive session to protect the confidential information of appellants, which was seconded by Mr. Becker.

Agenda Item No. IV - Executive Session - Discussion of Individual STAR Exemption Appeals

Mr. Maher explained resolutions 21-52 through 21-66 to the Board in executive session.

Agenda Item No. V - STAR Exemption Appeals - Action on Resolutions

The meeting returned to public session.

Mr. Rand stated resolutions 21-52 through 21-66 had been considered and that a vote could take place. He stated all these appeals could be grouped because of their similar nature. Mr. Rand then motioned to approve resolutions 21-52 through 21-66. Mr. Becker seconded the motion.

Mr. Casella asked if anyone would like to share, for the record, why the appeals could be considered as a group.

Mr. Gerberg explained that these appeals shared common qualities. In each case, the appellants income was above the applicable limit. Mr. Gerberg explained the appellants offered alternative ways to read the law, which the Tax Department did not believe were supportable. In each case, the Tax Department's recommendation is that the appeal be denied, and that the recommendation be sustained.

Mr. Casella thanked Mr. Gerberg for his explanation.

Upon the affirmative votes of Messrs. Becker, Casella, and Rand, the Board approved and adopted resolutions 21-52 through 21-66.

Mr. Rand then motioned to approve resolution 21-67 which was seconded by Mr. Becker.

Mr. Casella wanted to clarify with Mr. Maher if an individual can receive their compensation after they satisfy their delinquency.

Mr. Maher stated that was correct.

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Upon the affirmative votes of Messrs. Becker, Casella, and Rand, the Board approved and adopted resolution 21-67.

Agenda Item No. VI - Privilege of the Floor

Mr. Rand asked if anyone would like to address the Board.

Mr. Casella mentioned the stamped expletive included on the paperwork from the Town of Moriah and how he found it to be offensive.

Mr. Maher stated the next meeting is in November and asked whether the Board members wanted to continue the videoconferences and meet in separate locations.

Mr. Becker stated he is fine with the current travel arrangements and Mr. Casella agreed. The Board Members then discussed future arrangements in further detail regarding what meetings would look like if taxpayers decided to appear.

Mr. Rand made a motion to adjourn the meeting which was seconded by Mr. Becker.

With no further questions or comments, the Board concluded its meeting.

Respectfully submitted,

Tim J. Maher
Acting Secretary of the State Board