



RESOLUTION 20-09

WHEREAS, Real Property Tax Law, section 200-a(2)(c) gives the State Board of Real Property Tax Services the power to hear and determine appeals of determinations of STAR ineligibility made by the Department of Taxation and Finance pursuant to section 425 of the Real Property Tax Law.

WHEREAS, the State Board of Real Property Tax Service has the authority under Real Property Tax Law, section 200-a(1) to determine when and how it will review appeals; and

WHEREAS, at its meeting of October 28, 2020, the State Board discussed proposed procedures for use by the State Board in administering appeals of the Commissioner's determination of STAR eligibility, in conjunction with a staff memorandum dated October 1, 2020, submitted with Agenda Item I; now, therefore, be it

RESOLVED, that the document submitted to the State Board for consideration at its meeting of October 28, 2020, entitled "STAR Exemption – Procedures of State Board of Real Property Tax Services for Review of Tax Department Determinations," dated October 1, 2020, be, and the same hereby is, adopted by the State Board as its procedures to be followed for this purpose; and be it further

RESOLVED, that any prior procedures previously adopted for this purpose, and any resolutions adopted in conjunction therewith, are hereby rescinded.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK )
) ss:
COUNTY OF ALBANY )

I, Timothy Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on October 28, 2020.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 28<sup>th</sup> day of October 2020.

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Timothy Maher  
Acting Secretary of the State Board