

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 NOVEMBER 10, 2020

A meeting of the State Board of Real Property Tax Services was held via teleconference, as authorized by Executive Order 202.1 and various successor Orders. 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, *Assistant to the State Board, Office of Real Property Tax Services*

Geoffrey Gloak, *Communication Manager, Office of Real Property Tax Services*
Tobias Lake, *Senior Attorney, NYS Department of Taxation and Finance Office of Counsel*
Jonathan Lack, *Real Property Analyst 2, Office of Real Property Tax Services*
Maryellen Nagengast, *Tax Audit Administrator 1, Office of Real Property Tax Services*
Paul Miller, *Director of Regional Operations, Office of Real Property Tax Services*
Anetta Mazur, *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 11:07 A.M.

Agenda Item No. I - State Board Administration - Minutes of the October 28, 2020 State Board meeting

On motion of Mr. Casella, seconded by Mr. Becker, Mr. Rand stated that the minutes of the October 28, 2020 Board meeting stand approved and are, hereby, adopted as written.

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

Mr. Maher referred to Mr. Gerberg to explain the executive session portion of the meeting.

Mr. Gerberg explained there are ten appeals for the Board to consider, the appeals contain confidential information which may not be disclosed publicly. He stated the department's recommendation is that the Board reviews the appeals individually in executive session. He said the public is excluded from executive session.

Mr. Gerberg explained the executive session process. He stated to enter executive session a motion must be seconded and passed and the person making the motion needs to explain why executive session was necessary. Mr. Gerberg clarified that the Board members are authorized to attend the executive session. He stated if the Board would like the Office of Real Property Tax Services (ORPTS) members, or anyone else to be present, the Board can authorize that as well. He stated the Department's recommendation would be to authorize the Tax Department employees that were attending the meeting to join in executive session.

Mr. Rand confirmed that nobody else joined the call since the beginning of the meeting. On motion of Mr. Rand, seconded by Mr. Becker, the Board voted to enter executive session to discuss the appeals.

Mr. Casella asked Mr. Gerberg to clarify if all ten appeals would be discussed in one executive session.

Mr. Gerberg stated all ten appeals will be discussed within one executive session, requiring only one motion. He explained once the discussion is finished, the Board would come out of executive session and then vote on the resolutions.

Mr. Rand stated the executive session can begin.

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

Mr. Maher explained resolutions 20-10 through 20-19 to the Board in executive session.

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

The meeting returned to public session.

Mr. Rand stated all the appeals had been considered and that a vote can take place. He asked if the votes need to be done separately.

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Mr. Gerberg answered that it is up to the Board. He suggested, assuming the Board wanted to approve all ten resolutions, they make a motion to approve all at once.

Mr. Casella made a motion to approve all resolutions as a block, which was seconded by Mr. Becker.

Mr. Casella asked if the appeals required any individual discussion aside from what was in each resolution.

Mr. Gerberg recommend against public discussion because of the confidential nature of the information.

Mr. Rand asked if there was any further discussion, there being none, he called for a vote on the motion. Upon the affirmative votes of Messrs. Becker, Casella and Rand, the Board approved resolutions 20-10 through 20-19.

Mr. Rand asked if ORPTS staff knew, of the STAR exemptions granted across the state, how many have been denied, and how many appeals the Board has left to discuss.

Mr. Maher answered 65 appeals remain at this time. He stated there are roughly 2.5 million STAR exemptions and 600,000 STAR credits in the state, and the number of denials varies by year. He said there are usually 40,000-50,000 denials based on income, residency or age. Mr. Maher stated this year there are about 75 cases that have chosen to appeal to the State Board.

Agenda Item No. V - Privilege of the Floor

Mr. Rand asked if there was anyone else who would like to address the Board.

Mr. Maher asked if the Board Members want to add a meeting in December or wait until the meeting that is scheduled in February 2021 to discuss the remaining appeals.

Mr. Rand suggested maybe it is better to hold a meeting sooner, so the taxpayers don't have to wait any longer for the outcome of their appeal.

Mr. Becker agreed that adding a meeting in the first part of December is the best course of action.

Mr. Casella agreed and stated the first part of December works for his schedule.

Mr. Maher said the ORPTS staff agree.

Mr. Casella asked if some of the appeals should be taken care of in December and the rest in February, or if they should they add an additional meeting for the month of January.

Mr. Rand asked how many appeals ORPTS might have prepared for the December meeting.

Mr. Maher stated the goal is to review roughly 40 appeals during the December meeting.

Mr. Becker stated, based on Mr. Maher's response, he agreed with the original idea that the rest can be reviewed in the February meeting.

Mr. Casella agreed with Mr. Becker and stated he is available in January if a meeting needs to be added.

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Mr. Rand stated they will see during the December meeting how many appeals are left and a meeting can be added if necessary. He asked if the date of the December meeting should be discussed.

Mr. Maher stated that Mrs. Murphy will email proposed dates to the Board Members following today's meeting.

Mr. Casella asked if the resolutions that the Board members received in the mail should be destroyed because of confidential information.

Mr. Gerberg agreed, that is his recommendation.

With no further questions or comments, on motion of Mr. Casella, seconded by Mr. Becker, the Board concluded its meeting at 11:39 AM.

Respectfully submitted,

Tim Maher
Acting Secretary of the State Board