

PS/GG

**Tinti, Elisa**

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**From:** Baker, Daniel  
**Sent:** Friday, December 11, 2020 3:54 PM  
**To:** Shaut, Andrea  
**Cc:** Tinti, Elisa  
**Subject:** Board of Assessment Review Appointment (Communication)  
**Attachments:** CITY OF KINGSTON.PDF; BAR Clerk Memo 2021.docx

Madam President,

The common council of the City of Kingston is chartered with appointing Board of Assessment Review members to the City's (5) person board.

Attached you will find the current member list. The terms of Virginia Davis has expired and needs to be renewed or filled.

Please accept this email as a communication request. I respectfully request that this matter be referred to the General Government Committee.

Thank you.

Dan

**Daniel Baker**  
City of Kingston  
Assessor  
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[dbaker@kingston-ny.gov](mailto:dbaker@kingston-ny.gov)

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## Tinti, Elisa

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**From:** Baker, Daniel  
**Sent:** Friday, December 11, 2020 3:44 PM  
**To:** Tinti, Elisa  
**Subject:** RE: [EXTERNAL EMAIL] City of Kingston BAR Members

Once we get a final BAR member, you send it back to NYS.  
I will be sending you a communication for next month on it.  
It is a CC appointment.

**From:** Tinti, Elisa  
**Sent:** Tuesday, December 08, 2020 10:03 AM  
**To:** Baker, Daniel <dbaker@kingston-ny.gov>; Wisner, Kathy <kwisner@kingston-ny.gov>  
**Subject:** Fw: [EXTERNAL EMAIL] City of Kingston BAR Members

Good morning,  
Please see below. Is this something I take care of or your office?

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**From:** Heidi Clark <hcla@co.ulster.ny.us>  
**Sent:** Tuesday, December 8, 2020 9:51 AM  
**To:** Tinti, Elisa  
**Subject:** [EXTERNAL EMAIL] City of Kingston BAR Members

Good morning. I hope this finds you well.

Please find the Clerk Memo from ORPTS as well as the Board of Assessment Review Member listing attached.

Please verify, sign and return the attached sheet with any corrections including current phone numbers for all members. This form is returned to the state, so even if you have already notified us of the appointment or do not have any appointments, I still ask you verify and return.  
Should you have any questions, please do not hesitate to contact me.

Thank you and have a wonderful day.  
Heidi Clark

Heidi Clark  
Real Property Tax Service Agency  
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**BOARD OF ASSESSMENT REVIEW MEMBER LISTING**

Clerk's Name: \_\_\_\_\_ Daytime Phone (     ) \_\_\_\_\_

City of Kingston / Ulster County

*Please use the area on the right to update/correct or add any information pertinent to the current BAR members listed.*

Current term ended: 09/30/2020		Reappointed? <input type="checkbox"/> YES <input type="checkbox"/> NO	Term: 10/01/2020 - 09/30/25
Initial Date:	03/03/2020	Ms. Virginia Davis	Name: _____
Term Begins:	10/01/2015	84 Emerick St	Address: _____
Term Ends:	09/30/2020		
Last Training:	04/17/2020	Kingston, NY 12401	Town/Zip: _____
		Day Phone: (845) 340-8461	Day Phone: _____ Appointment Date: _____
Initial Date:	03/15/2017	Mr. Matthew Branford	Name: _____
Term Begins:	10/01/2016	155 Harding Ave	Address: _____
Term Ends:	09/30/2021		
Last Training:	04/12/2017	Kingston, NY 12401	Town/Zip: _____
		Day Phone: _____	Day Phone: _____ Appointment Date: _____
Initial Date:		Ms. Jane Perry	Name: _____
Term Begins:	10/01/2017	17 Flatbush Avenue	Address: _____
Term Ends:	09/30/2022		
Last Training:	04/16/2018	Kingston, NY 12401	Town/Zip: _____
		Day Phone: _____	Day Phone: _____ Appointment Date: _____
Initial Date:	03/06/2018	Mr. David Niles	Name: _____
Term Begins:	10/01/2018	50 Madison Ave	Address: _____
Term Ends:	09/30/2023		
Last Training:	05/01/2019	Kingston, NY 12401	Town/Zip: _____
		Day Phone: (845) 417-8736	Day Phone: _____ Appointment Date: _____
Initial Date:	04/09/2020	Mr. Phillip Bender- Tymon	Name: _____
Term Begins:	10/01/2019	29 Voorhees Ave	Address: _____
Term Ends:	09/30/2024		
Last Training:	04/17/2020	Kingston, NY 12401	Town/Zip: _____
		Day Phone: (845) 332-6773	Day Phone: _____ Appointment Date: _____





# Department of Taxation and Finance

## OFFICE OF REAL PROPERTY TAX SERVICES

December 2020

**To:** City Clerks and Town Clerks  
**From:** Educational Services Unit, Office of Real Property Tax Services  
**Subject:** Please report Board of Assessment Review information

It's time to review Board of Assessment Review member appointments and reappointments. If you have not already done so, please check your municipal records to determine which BAR appointments in your municipality have expired and if any vacancies exist. If necessary, please arrange for the BAR appointment item or items to be added to the next board meeting agenda.

### **After the appointment or reappointment is made**

1. Use the attached Board of Assessment Review Member Listing to reflect new information and changes to existing information.
2. Return the form to your County Director of Real Property Tax (RPT) Services. The information you provide will be used to determine the BAR training schedule for the spring of 2021.
3. If, after reviewing the frequently asked questions below, you have questions, please contact your County RPT Director.

## **Boards of Assessment Review Frequently Asked Questions**

**Q. In light of the COVID-19 health crisis, can County RPT Directors provide the required BAR training remotely?**

**A.** Yes. County RPT Directors can provide the training via a teleconference, webinar, or videoconference.

**Q. Could ORPTS waive the training requirement for BAR members who have previously received the training?**

**A.** The law doesn't authorize the waiver of the training requirement, but if a county cannot offer remote training, or if an individual member is not able to access remote training, the Office of Real Property Tax Services will extend the deadline for such training in that county or for that individual until May 1, 2022.

**Note:** BAR members who received an extension to complete the training in 2020 must fulfill the training requirement in 2021. ORPTS will not extend the training requirement for a second year.





**Q. What is the purpose of the Board of Assessment Review (BAR)?**

**A.** The BAR's purpose is to guarantee taxpayers' rights by hearing real property assessment complaints (grievances) and arriving at fair and impartial determinations regarding those complaints.

**Q. Who must attend training?**

**A.** Initial appointees and re-appointees to the BAR must attend a BAR training session in order to participate in the hearing and determinations of assessment complaints on grievance day.

**Q. How are BAR appointments determined?**

**A.** Section 523 of the Real Property Tax Law prescribes BAR appointments. The Town Board or the City Council appoints members for a five-year term of office. Terms of office *must begin on October 1 and end on September 30, five years later*. Terms should be staggered so that only one term expires each year.

Persons appointed on a date other than October 1 to fill an unexpired term serve until September 30 of the year that term ends.

The BAR must consist of not less than three nor more than five members.

Neither the assessor nor any of his or her staff may be appointed to the board.

In addition, the majority of the board must consist of members who are not officers or employees of the local government or village.

**Q. Are there different types of Board of Assessment Review memberships?**

**A.** There are two types of BAR members: regular members (described above), and temporary members.

Regular BAR members make all final determinations regarding assessments (Real Property Tax Law, section 523-a).

Temporary members are appointed to serve on administrative hearing panels. Up to two temporary members can be appointed for each regular member on the BAR. Temporary members:

- are appointed to one-year terms,
- are required to attend training every year, and
- can only make recommendations regarding assessment determinations.

**Q. What if an assessing unit can't find enough qualified members for a BAR?**

**A.** The new subdivision (5) of RPTL section 1537 allows for the county legislature to appoint members to the BAR. An agreement between an assessing unit and a county for assessment review services shall provide for the members of the board of assessment review of the



assessing unit *to be appointed by the legislative body of the county upon the recommendation of the county director of the real property tax services*. Each member so appointed shall be a resident of the county but need not be a resident of the assessing unit. The BAR as so constituted shall have the authority to receive, review and resolve petitions for assessment review filed in such assessing unit, and for the corrections of errors therein, to the full extent set forth in article five of this chapter.

**Q. Do Board of Assessment Review members receive certificates?**

**A.** Yes. The County RPT Director provides the training and distributes "certificates of attendance" to each BAR member who attends the course. A copy of the certificate is filed with the city or town clerk.

**Q. What happens if, after exploring all alternatives with the county director, a BAR member does not attend the training course when required to do so?**

**A.** The BAR member should explore all options with their county director and even the directors of neighboring counties to attend BAR training when they are required to attend. They should always seek alternate training dates or arrangements before using the last resort of applying for an extension.

If a BAR member is unable to attend the courses offered as explained above, due to reasons they cannot control, they must submit a request in writing to the Office of Real Property Tax Services (ORPTS) Educational Services Unit: [orpts.edservices@tax.ny.gov](mailto:orpts.edservices@tax.ny.gov). The extension request must be received at least ten working days prior to Grievance Day and must include the **specific** reason for not attending the prescribed training.

If an extension is granted, the BAR member will be notified as soon as possible prior to Grievance Day and will be allowed to participate as a BAR member with the understanding that they must attend the next available training session.

If an extension is denied, the BAR member cannot be counted in determining whether a quorum is present at a meeting of the BAR. Furthermore, such members may not participate in the hearing and determination of complaints.

