

**BOARD OF ASSESSMENT REVIEW MEMBER LISTING**

Clerk's Name: Dean Curtis

Daytime Phone ( 315 ) 684-8051

Town of Eaton / Madison County

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

<b>Current term ended: 09/30/2023</b>		<b>Reappointed?</b> <input checked="" type="checkbox"/> <b>YES</b> <input type="checkbox"/> <b>NO</b>	<b>Term: 10/01/2023 - 09/30/28</b>	
Initial Date:	01/10/2017	Ms. Marie L. Smith	Name:	
Term Begins:	10/01/2018	12 Cross Avenue	Address:	
Term Ends:	09/30/2023	PO Box 118		
Last Training:	04/24/2019	Morrisville, NY 13408	Town/Zip:	
		Day Phone: (315) 684-3903	Day Phone:	Appointment Date:
Initial Date:	03/15/2021	Mr. John Vaughn	Name:	
Term Begins:	10/01/2019	113 W. Main Street	Address:	
Term Ends:	09/30/2024	PO Box 75		
Last Training:	04/16/2021	Morrisville, NY 13408	Town/Zip:	
		Day Phone: (315) 796-1316	Day Phone:	Appointment Date:
Initial Date:	05/05/2022	Ms. Debra Clark	Name:	
Term Begins:	10/01/2022		Address:	
Term Ends:	09/30/2027	PO Box 66		
Last Training:	05/07/2022	Morrisville, NY 13408	Town/Zip:	
		Day Phone: (315) 684-9111	Day Phone:	Appointment Date:



**OFFICE OF REAL PROPERTY TAX SERVICES**

**Board of Assessment Review Calendar  
Schedule for County Directors and Educational Services  
(for most municipalities in New York State)**

<b>Date</b>	<b>County Director Activity</b>	<b>ORPTS Activity</b>
October-November		Educational Services sends BAR Member Listings to Co. Directors via email
November-December	<ul style="list-style-type: none"> <li>• Co. Director sends listing to City/Town Clerks.</li> <li>• Co. Director reviews updated information.</li> </ul>	Educational Services sends Preliminary Planning Form to County Directors for Spring training sessions
December -January	Co. Directors receive updated BAR listings from City/Town Clerks.	
January – March	Co. Director returns BAR appointment updates and new information to Educational Services	Educational Services updates BAR appointment information on ORPTS tracking system.
Prior to Deadline of February 1	<ul style="list-style-type: none"> <li>• Directors plan spring BAR training sessions.</li> <li>• Directors return Preliminary Planning form to ORPTS.</li> </ul>	<ul style="list-style-type: none"> <li>• Educational Services updates the data on the tracking system.</li> <li>• Training date/location details are used in BAR Notices.</li> </ul>
March		<ul style="list-style-type: none"> <li>• Ed Services will make the revised BAR classroom training materials available.</li> <li>• ORPTS e-mails BAR Rosters and Notices of Training Requirement for BAR Members* to County Directors</li> </ul>
March – May	Directors return BAR Rosters to Educational Services as soon as possible (after each training session – even if more than one training session is scheduled.)	
April – May		<ul style="list-style-type: none"> <li>• Educational Services updates BAR training on the tracking system.</li> <li>• <i>BAR Notices of Failure to Attend Training</i> are distributed as directed.</li> </ul>
2 <sup>nd</sup> Tuesday in May (ten business days prior to Grievance Day)		<ul style="list-style-type: none"> <li>• Deadline for receipt of extension requests in Educational Services.</li> <li>• Ed Services prepares extension approvals/denials.</li> </ul>
4 <sup>th</sup> Tuesday in May	Grievance Day in most municipalities (4 <sup>th</sup> Tuesday in May)	

\* Notice of BAR Training Requirement for new appointees, re-appointees (who did not attend a BAR training session in the prior calendar year), temporary BAR members and members granted an extension in the prior year. (11/23 rev)



OFFICE OF REAL PROPERTY TAX SERVICES

November 2023

**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 2024.
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. 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.