



BUSINESS IN 2026

WEEKLY WEBINAR SERIES



Your Host



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New Webinar Schedule (Effective April 1)

- **First Tuesday** of the Month: Legal Updates
- **Third Tuesday** of the Month: Special Edition Topic

Today's Agenda

Kerry Langan – (12 p.m.)

- Welcome and Agenda
- Program Formatting Changes

Haley Ouellette – (12 - 12:10 p.m.)

- Expanded Federal Reporting Requirements: Residential Real Estate Transfers

Nolan Kokkoris – (12:10 – 12:20 p.m.)

- What to Know About the Expanded Senior Citizen Property Tax Exemption

Richard Weber – (12:20 – 12:30 p.m.)

- New York's Highest Court Grapples with Video Evidence in the Age of "Deepfakes"

Kerry Langan – (12:30 p.m.)

- Questions / Wrap Up

Expanded Federal Reporting Requirements: Residential Real Estate Transfers



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What to Know About the Expanded Senior Citizen Property Tax Exemption



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New York's Highest Court Grapples with Video Evidence in the Age of "Deepfakes"



Richard Weber

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The Impact of Matter of M.S. (M.H.) Decision

- New York State Court of Appeals Decision in *Matter of M.S. (M.H.)*
- Concerns unique factual circumstances – but with a broad application to admission of video evidence in court cases
- The problem: How to ensure authenticity and reliability video clips in the age of easy video manipulation

The Impact of Matter of M.S. (M.H.) Decision

- CASE FACTS:
 - Concerned a family court case involving allegations of sexual abuse of a minor
 - In an entirely separate criminal investigation of an unrelated child pornographer, the criminal suspect was found to have a few short video from video cameras in the home that he had “hacked” a few years earlier
 - The video clips were turned over to local law enforcement, which commenced the investigation that ultimately resulted in removal of two children from the family home

The Impact of Matter of M.S. (M.H.) Decision

- The sole evidence of abuse offered at trial were the video clips from the unrelated pornographer's computer
 - Testimony of local law enforcement personnel asserted that the living room of the appellant's family home "matched" the living room in the video clips,
 - Testimony by the FBI agent who recovered the video clips regarding "chain of custody" of that evidence.

The Impact of Matter of M.S. (M.H.) Decision

- Court of Appeals held the admission of the video clips evidence was not appropriate due to concerns about authenticity and reliability.
 - No full and uncut video footage offered at trial
 - The child pornographer did not testify about acquisition of the video
 - 2.5 years between alleged date of video clips and FBI recovery of clips
 - *“What matters most is whether the events depicted are as real as the proponent claims them to be, not whether there are some identifying features of the video that can be corroborated in real life...”*.

The Impact of Matter of M.S. (M.H.) Decision

- Two dissenting opinions
- *Judge Singas*: The Court just created a *presumption* of deepfake forgery moving forward
- *Judge Troutman*:
 - The “deepfake” concern was not raised during the Family Court proceedings, and no evidence indicating the video clips were actually fabricated.
 - The Court “creates new and perhaps insurmountable hurdles for future authentication of video evidence,” and that as a result of the majority decision “children will be harmed and abusers will escape accountability”.

Questions?



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Expanded Federal Reporting Requirements: Residential Real Estate Transfers

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What to Know About the Expanded Senior Citizen Property Tax Exemption

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New York's Highest Court Grapples with Video Evidence in the Age of "Deepfakes"

Rick Weber, rweber@bsk.com

Sexual Harassment Prevention Training

To combat harassment in the workplace, every New York State employer must provide harassment prevention training for all employees annually.

For more information on Bond's online sexual harassment training [click here](#) or email bondonline@bsk.com

Thank You

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It is not to be considered as legal advice.
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