



**Thomas H. Mattox**  
Acting Commissioner of  
Taxation and Finance

**STATE OF NEW YORK**  
**DEPARTMENT OF TAXATION AND FINANCE**  
**OFFICE OF REAL PROPERTY TAX SERVICES**

**Thomas M. Bellard**  
Director  
Valuation Services Bureau

**Victor Mallison**  
Acting Deputy Commissioner of  
Real Property Tax Services

W.A. HARRIMAN CAMPUS  
ALBANY, NY 12227  
Tel. (518) 474-1071 Fax (518) 486-7755  
[www.orps.state.ny.us](http://www.orps.state.ny.us)

February 1, 2011

TO: City/Town/Village Clerk and City/Town/Village Assessor  
FROM: Philomena Reilly, Utility Reporting and Special Franchise  
SUBJECT: Form RP 7114

**In an effort to save on mailing costs, the clerk's copy of form RP 7114 has been included in the municipal assessor's envelope. Please forward their copy.**

Enclosed is form RP 7114, which is used to solicit information pertaining to special franchise assessments. To make special franchise assessments for your assessment roll, the Office of Real Property Tax Services must have the most accurate and current information available. This requested information covers the time period January 1, 2010 to December 31, 2010. Your assistance is essential.

Special Franchise generally includes all tangible utility real property, which is not municipally owned, and is located in, under, upon or above public places, such as streets, highways, water or other public places (RPTL Sec 102 s 17). The location of property in a public place for sale of products or services identifies a special franchise, not any characteristic of the owner or business.

Form RP 7114 is being sent to the municipal clerks as required by the Rules for Real Property Tax Administration, Section 197-2.11. At the suggestion of many assessors and county directors, copies of the form have also been sent to the assessors for their input. **In the case of any boundary changes, we expect to receive maps from the clerk's office only.** We encourage you to work together and submit one form for each municipality.

Detailed instructions for each section are included on the form. If there have been no boundary changes, no new special franchises and no changes in construction in the public right of way, then it is only necessary to identify your county and municipality at the beginning of the form, indicate "NO" in Part 1, indicate "NA" in Parts 2 and 3 and provide the requested information in Part 5.

Please note that we have merged with the Department of Taxation & Finance and have moved to a new location. Our new address is:

NYS Department of Taxation and Finance  
Office of Real Property Tax Services  
W A Harriman State Campus  
Albany, NY 12227

Your cooperation in completing this questionnaire will result in future assessments that accurately reflect changes to special franchise property in your municipality. Please return one copy of the form and the necessary attachments to our office by April 15, 2011. The form is available as a PDF fill – in form at [http://www.tax.ny.gov/pdf/current\\_forms/orpts/rp7114\\_fill\\_in.pdf](http://www.tax.ny.gov/pdf/current_forms/orpts/rp7114_fill_in.pdf). If you have questions, please contact Scott Ziegler or Philly Reilly at (518) 474-1071.

Enclosure