



RESOLUTION 21-14

WHEREAS, the State Board of Real Property Tax Services has the power to determine the final special franchise full value or assessment for which a complaint has been filed pursuant to section 614 of the Real Property Tax Law; and

WHEREAS, on December 15, 2020, January 11, 2021, and January 27, 2021, the tentative special franchise full values for New York American Water Company, Inc. (and subsidiaries) were determined by the Office of Real Property Tax Services (ORPTS); and

WHEREAS, pursuant to section 608 of the Real Property Tax Law notice of the tentative special franchise full values and the scheduled hearing dates were duly mailed on December 15, 2020, January 11, 2021, and January 27, 2021; and

WHEREAS, complaints (#SF-21-01, SF-21-02, SF-21-06, SF-21-09, and SF-21-10), dated January 7, 2021, January 29, 2021, and February 23, 2021, were filed by New York American Water Company, Inc. (and subsidiaries) as specified in section 610 of the Real Property Tax Law and 20 NYCRR 8197-4.2; and

WHEREAS, hearings pursuant to section 612 of the Real Property Tax Law and 20 NYCRR 8197-4.2 were held with regard to these complaints on January 22, 2021, February 12, 2021, and March 9, 2021; and

WHEREAS, appearances on behalf of New York American Water Company, Inc. (and subsidiaries) were not made at the January 22, 2021, February 12, 2021, and March 9, 2021 hearings; and

WHEREAS, the Hearing Officer has filed reports dated February 19, 2021, March 3, 2021, and March 15, 2021; and

WHEREAS, ORPTS staff has reviewed the complaints, filed a report regarding such review and has made recommendations. The results of the review are summarized in the memorandum to the State Board, Agenda Item II, dated June 4, 2021; and

WHEREAS, the State Board has reviewed the abovementioned staff reports and recommendations and accepts the factual conclusions and recommendations contained therein; now therefore, be it

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RESOLVED, that the State Board hereby adopts staff's factual conclusions and recommendations as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board concludes that the final 2021 final special franchise full values as set forth in List No. SF-21-01, SF-21-02, SF-21-06, SF-21-09, and SF-21-10, on file in the ORPTS, are determined to be the final full values, and that such full values be certified to the affected municipalities to be used as the special franchise full values on the respective 2021 assessment roll.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)
) ss:
COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 15, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June 2021.

Tim Maher, Director
Acting Secretary of the State Board



RESOLUTION 21-15

WHEREAS, the State Board of Real Property Tax Services has the power to determine the final special franchise full value or assessment for which a complaint has been filed pursuant to section 614 of the Real Property Tax Law; and

WHEREAS, on December 15, 2020, March 18, 2021, and March 19, 2021 the tentative special franchise full values for Optical Communications Group, Inc. were determined by the Office of Real Property Tax Services (ORPTS); and

WHEREAS, pursuant to section 608 of the Real Property Tax Law notice of the tentative special franchise full values and the scheduled hearing dates were duly mailed on December 15, 2020, March 18, 2021, and March 19, 2021; and

WHEREAS, complaints (#SF-21-03, SF-21-04, and SF-21-12), dated January 4, 2021, and March 29, 2021 were filed by Optical Communications Group, Inc. as specified in section 610 of the Real Property Tax Law and 20 NYCRR 8197-4.2; and

WHEREAS, hearings pursuant to section 612 of the Real Property Tax Law and 20 NYCRR 8197-4.2 were held with regard to the complaints on January 22, 2021 and April 20, 2021; and

WHEREAS, appearance on behalf of Optical Communications Group, Inc. where not made at the January 22, 2021 and April 20, 2021; and

WHEREAS, the Hearing Officer has filed reports dated February 19, 2021 and May 28, 2021; and

WHEREAS, ORPTS staff has reviewed the complaint, filed a report regarding such review and has made recommendations. The results of the review are summarized in the memorandum to the State Board, Agenda Item II, dated June 4, 2021; and

WHEREAS, the State Board has reviewed the abovementioned staff reports and recommendations and accepts the factual conclusions and recommendations contained therein; now therefore, be it

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RESOLVED, that the State Board hereby adopts staff's factual conclusions and recommendations as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board concludes that the final 2021 final special franchise full values as set forth in List No. SF-21-3, SF-21-4, and SF-21-12 on file in the ORPTS, are determined to be the final full values, and that such full values be certified to the affected municipalities to be used as the special franchise full values on the respective 2021 assessment roll.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)
) ss:
COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 15, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June 2021.

Tim Maher, Director
Acting Secretary of the State Board



RESOLUTION 21-16

WHEREAS, the State Board of Real Property Tax Services has the power to determine the final special franchise full value or assessment for which a complaint has been filed pursuant to section 614 of the Real Property Tax Law; and

WHEREAS, on December 15, 2020 and January 27, 2021 the tentative special franchise full values for Corning Natural Gas Corporation were determined by the Office of Real Property Tax Services (ORPTS); and

WHEREAS, pursuant to section 608 of the Real Property Tax Law notice of the tentative special franchise full values and the scheduled hearing dates were duly mailed on December 15, 2020 and January 27, 2021; and

WHEREAS, complaints (#SF-21-05 and SF-21-08), dated January 12, 2021 and February 26, 2021 were filed by Corning Natural Gas Corporation as specified in section 610 of the Real Property Tax Law and 20 NYCRR 8197-4.2; and

WHEREAS, hearings pursuant to section 612 of the Real Property Tax Law and 20 NYCRR 8197-4.2 were held with regard to the complaints on February 12, 2021 and March 9, 2021; and

WHEREAS, appearance on behalf of Corning Natural Gas Corporation where not made at the February 12, 2021 and March 9, 2021; and

WHEREAS, the Hearing Officer has filed reports dated March 3, 2021 and March 15, 2021; and

WHEREAS, ORPTS staff has reviewed the complaint, filed a report regarding such review and has made recommendations. The results of the review are summarized in the memorandum to the State Board, Agenda Item II, dated June 4, 2021; and

WHEREAS, the State Board has reviewed the abovementioned staff reports and recommendations and accepts the factual conclusions and recommendations contained therein; now therefore, be it

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RESOLVED, that the State Board hereby adopts staff's factual conclusions and recommendations as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board concludes that the final 2021 final special franchise full values as set forth in List No. SF-21-05, and SF-21-08 on file in the ORPTS, are determined to be the final full values, and that such full values be certified to the affected municipalities to be used as the special franchise full values on the respective 2021 assessment roll.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)
) ss:
COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 15, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June 2021.

Tim Maher, Director
Acting Secretary of the State Board



RESOLUTION 21-17

WHEREAS, the State Board of Real Property Tax Services has the power to determine the final special franchise full value or assessment for which a complaint has been filed pursuant to section 614 of the Real Property Tax Law; and

WHEREAS, on January 27, 2021 the tentative special franchise full values for the Town of Ramapo were determined by the Office of Real Property Tax Services (ORPTS); and

WHEREAS, pursuant to section 608 of the Real Property Tax Law notice of the tentative special franchise full values and the scheduled hearing date were duly mailed on January 27, 2021; and

WHEREAS, a complaint (#SF-21-07) dated February 25, 2021 was filed by The Town of Ramapo as specified in section 610 of the Real Property Tax Law and 20 NYCRR 8197-4.2; and

WHEREAS, a hearing pursuant to section 612 of the Real Property Tax Law and 20 NYCRR 8197-4.2 was held with regard to the complaint on April 20, 2021; and

WHEREAS, appearance on behalf of the Town of Ramapo was made at the April 20, 2021; and

WHEREAS, the Hearing Officer has filed report dated May 28, 2021; and

WHEREAS, ORPTS staff has reviewed the complaint, filed a report regarding such review and has made recommendations. The results of the review are summarized in the memorandum to the State Board, Agenda Item II, dated June 4, 2021; and

WHEREAS, the State Board has reviewed the abovementioned staff reports and recommendations and accepts the factual conclusions and recommendations contained therein; now therefore, be it

RESOLVED, that the State Board hereby adopts staff's factual conclusions and recommendations as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

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RESOLVED, that the State Board concludes that the final 2021 final special franchise full values as set forth in List No. SF-21-07 on file in the ORPTS, are determined to be the final full values, and that such full values be certified to the affected municipalities to be used as the special franchise full values on the respective 2021 assessment roll.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)
) ss:
COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 15, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June 2021.

Tim Maher, Director
Acting Secretary of the State Board

Attachment A



RESOLUTION 21-18

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellant’s eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of [REDACTED] (hereinafter “Appellant”) 21-18 duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

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RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellant is not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 15, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 21-19

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellants’ eligibility for the STAR exemption in question; and

WHEREAS, taxpayers by the name of [REDACTED] (hereinafter “Appellants”) 21-19 duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellants filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department’s determination that Appellants are not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 15, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 21-20

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellants’ eligibility for the STAR exemption in question; and

WHEREAS, taxpayers by the name of [REDACTED] (hereinafter “Appellants”) 21-20 duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellants filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department’s determination that Appellants are not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 15, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 21-21

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellants' eligibility for the STAR exemption in question; and

WHEREAS, taxpayers by the name of [REDACTED] (hereinafter “Appellants”) 21-21 duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellants filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

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RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellants are not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 15, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 21-22

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellants' eligibility for the STAR exemption in question; and

WHEREAS, taxpayers by the name of [REDACTED] (hereinafter “Appellants”) 21-22 duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellants filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department’s determination that Appellants are not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 15, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 21-23

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellant’s eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of [REDACTED] (hereinafter “Appellant”) 21-23 duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department’s determination that Appellant is not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 15, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 21-24

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellants’ eligibility for the STAR exemption in question; and

WHEREAS, taxpayers by the name of [REDACTED] (hereinafter “Appellants”) 21-24 duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellants filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department’s determination that Appellants are not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 15, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 21-25

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellants’ eligibility for the STAR exemption in question; and

WHEREAS, taxpayers by the name of [REDACTED] (hereinafter “Appellants”) 21-25 duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellants filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department’s determination that Appellants are not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 15, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 21-26

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellants’ eligibility for the STAR exemption in question; and

WHEREAS, taxpayers by the name of [REDACTED] (hereinafter “Appellants”) 21-26 duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellants filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department’s determination that Appellants are not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 15, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 21-27

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellant’s eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of [REDACTED] (hereinafter “Appellant”) 21-27 duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department’s determination that Appellant is not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 15, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 21-28

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellants' eligibility for the STAR exemption in question; and

WHEREAS, taxpayers by the name of [REDACTED] (hereinafter “Appellants”) 21-28 duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellants filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department’s determination that Appellants are not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 15, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 21-29

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellant’s eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of [REDACTED] (hereinafter “Appellant”) 21-29 duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department’s determination that Appellant is not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 15, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 21-30

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellant’s eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of [REDACTED] (hereinafter “Appellant”) 21-30 duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department’s determination that Appellant is not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 15, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 21-31

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellants' eligibility for the STAR exemption in question; and

WHEREAS, taxpayers by the name of [REDACTED] (hereinafter “Appellants”) 21-31 duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellants filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellants are not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 15, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 21-32

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellant’s eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of [REDACTED] (hereinafter “Appellant”) 21-32 duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department’s determination that Appellant is not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 15, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 21-33

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellants’ eligibility for the STAR exemption in question; and

WHEREAS, taxpayers by the name of [REDACTED] (hereinafter “Appellants”) 21-33 duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellants filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department’s determination that Appellants are not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 15, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 21-34

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellant’s eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of [REDACTED] (hereinafter “Appellant”) 21-34 duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department’s determination that Appellant is not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 15, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 21-35

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellant’s eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of [REDACTED] (hereinafter “Appellant”) 21-35 duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

21-35

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellant is not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 15, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 21-36

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellants’ eligibility for the STAR exemption in question; and

WHEREAS, taxpayers by the name of [REDACTED] (hereinafter “Appellants”) 21-36 duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellants filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department’s determination that Appellants are not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 15, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 21-37

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellant’s eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of [REDACTED] (hereinafter “Appellant”) 21-37 duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellant is not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 15, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 21-38

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellant’s eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of [REDACTED] (hereinafter “Appellant”) 21-38 duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department’s determination that Appellant is not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 15, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 21-39

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellants' eligibility for the STAR exemption in question; and

WHEREAS, taxpayers by the name of [REDACTED] (hereinafter “Appellants”) 21-39 duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellants filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department’s determination that Appellants are not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 15, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 21-40

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellant’s eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of [REDACTED] (hereinafter “Appellant”) 21-40 duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department’s determination that Appellant is not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 15, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 21-41

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the appellants' eligibility for the STAR exemption in question; and

WHEREAS, taxpayers by the name of [REDACTED] (hereinafter “appellants”) 21-41 duly notified that the Department had made a final determination that appellants were ineligible for the 2021 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, appellants filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department’s determination that appellants are not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 15, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 21-42

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the appellant's eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of [REDACTED] (hereinafter “appellant”) 21-42 duly notified that the Department had made a final determination that appellant was ineligible for the 2021 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, appellant filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department’s determination that appellants is not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 15, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 21-43

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the appellants' eligibility for the STAR exemption in question; and

WHEREAS, taxpayers by the name of [REDACTED] (hereinafter “appellants”) 21-43 duly notified that the Department had made a final determination that appellants were ineligible for the 2021 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, appellants filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that appellants are not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 15, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 21-44

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the appellant's eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of [REDACTED] (hereinafter “appellant”) 21-44 duly notified that the Department had made a final determination that appellant was ineligible for the 2021 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, appellant filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that appellant is not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 15, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 21-45

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the appellant's eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of [REDACTED] (hereinafter “appellant”) 21-45 duly notified that the Department had made a final determination that appellant was ineligible for the 2021 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, appellant filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department’s determination that appellant is not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 15, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 21-46

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellant’s eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of [REDACTED] (hereinafter “Appellant”) 21-46 duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department’s determination that Appellant is not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 15, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 21-47

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellant’s eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of [REDACTED] (hereinafter “Appellant”) 21-47 duly notified that the Department had made a final determination that Appellant was ineligible for the 2021 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellant filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellant is not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 15, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 21-48

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellants' eligibility for the STAR exemption in question; and

WHEREAS, taxpayers by the name of [REDACTED] (hereinafter “Appellants”) 21-48 duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellants filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellants are not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 15, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 21-49

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellants' eligibility for the STAR exemption in question; and

WHEREAS, taxpayers by the name of [REDACTED] (hereinafter “Appellants”) 21-49 duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 Enhanced STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellants filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department’s determination that Appellants are not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 15, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

Tim Maher

Acting Secretary of the State Board

Attachment A



RESOLUTION 21-50

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL , a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the Appellants’ eligibility for the STAR exemption in question; and

WHEREAS, owners by the name of [REDACTED] (hereinafter “Appellants”) were duly notified that the Department had made a final determination that Appellants were ineligible for the 2021 STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, Appellants filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

RESOLVED, that the State Board affirms the Department's determination that Appellants were not eligible for the STAR exemption in question.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 15, 2021.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of June, 2021.

Tim Maher

Acting Secretary of the State Board