



**RESOLUTION 20-01**

**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 13, 2020, and February 13, 2020 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 January 13, 2020 and February 13, 2020; and

**WHEREAS**, complaints (#SF-20-01, SF-20-02, SF-20-03, and SF-20-07), dated January 22, 2020, February 5, 2020, and March 26, 2020, 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 February 7, 2020; February 21, 2020; and May 15, 2020; and

**WHEREAS**, appearances on behalf of New York American Water Company, Inc. (and subsidiaries) were made at the February 7, 2020 and February 21, 2020 hearings, and no appearance for May 15, 2020 hearing; and

**WHEREAS**, the Hearing Officer has filed reports dated June 2, 2020; and

**WHEREAS**, staff having reviewed the complaints and found no supporting data or explanation of how the claimed values were determined, requested New York American Water Company, Inc. (and subsidiaries) to provide supporting data and an explanation of how the claimed values were determined; and

**WHEREAS**, a response was received from NYAWC on March 12, 2020; 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 5, 2020; 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

**RESOLVED**, that the State Board concludes that the final 2020 final special franchise full values as set forth in List No. SF-20-01, SF-20-02, SF-20-03, and SF-20-07, 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 2020 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 17, 2020.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 17<sup>th</sup> day of June 2020.

\_\_\_\_\_  
Tim Maher, Director  
Acting Secretary of the State Board



**RESOLUTION 20-02**

**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 15, 2020, February 13, 2020, and March 18, 2020 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 January 15, 2020, February 13, 2020, and March 18, 2020; and

**WHEREAS**, complaints (#SF-20-04, SF-20-08, SF-20-09, and SF-20-13), dated February 6, 2020, March 26, 2020, and April 15, 2020 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 February 21, 2020, April 27, 2020, and May 15, 2020; and

**WHEREAS**, appearance on behalf of Optical Communications Group, Inc. was made at the February 21, 2020 hearing, and no appearances at the April 27, 2020 and May 15, 2020; and

**WHEREAS**, the Hearing Officer has filed a report dated June 2, 2020; 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 5, 2020; 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

**RESOLVED**, that the State Board concludes that the final 2020 final special franchise full values as set forth in List No. SF-20-4, SF-20-8, SF-20-09, and SF-20-13 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 2020 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 17, 2020.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 17<sup>th</sup> day of June 2020.

\_\_\_\_\_  
Tim Maher, Director  
Acting Secretary of the State Board



**RESOLUTION 20-03**

**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 13, 2020 the tentative special franchise full values for Millennium Pipeline Co., LLC 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 January 13, 2020; and

**WHEREAS**, complaints (#SF-20-05 and SF-20-06), dated March 26, 2020 were filed by Millennium Pipeline Co., LLC 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 May 15, 2020; and

**WHEREAS**, no appearances on behalf of Millennium Pipeline Co., LLC were made at the May 15, 2020 hearing; and

**WHEREAS**, the Hearing Officer has filed a report dated June 2, 2020; 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 5, 2020; 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

**RESOLVED**, that the State Board concludes that the final 2020 final special franchise full values as set forth in List No. SF-20-5 and SF-20-06 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 2020 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 17, 2020.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 17<sup>th</sup> day of June 2020.

\_\_\_\_\_  
Tim Maher, Director  
Acting Secretary of the State Board



**RESOLUTION 20-04**

**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 March 18, 2020 the tentative special franchise full values for AT&T Communications, Inc. and Teleport Communications, 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 March 18, 2020; and

**WHEREAS**, complaints (#SF-20-10 and SF-20-11), dated April 17, 2020 were filed by AT&T Communications, Inc. and Teleport Communications, 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 these complaints on April 27, 2020; and

**WHEREAS**, no appearances on behalf of AT&T Communications, Inc. and Teleport Communications, Inc. were made at the April 27, 2020 hearing; and

**WHEREAS**, the Hearing Officer has filed a report dated June 2, 2020; 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 5, 2020; 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

**RESOLVED**, that the State Board concludes that the final 2020 final special franchise full values as set forth in List No. SF-20-10 and SF-20-11 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 2020 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 17, 2020.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 17<sup>th</sup> day of June 2020.

\_\_\_\_\_  
Tim Maher, Director  
Acting Secretary of the State Board





**RESOLUTION 20-05**

**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 February 13, 2020 the tentative special franchise full values for SLIC Network Solutions, 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 February 13, 2020; and

**WHEREAS**, complaint (#SF-20-12), dated March 27, 2020 was filed by SLIC Network Solutions, Inc. 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 this complaint on May 15, 2020; and

**WHEREAS**, an appearance on behalf of SLIC Network Solutions, Inc. was made at the May 15, 2020 hearing; and

**WHEREAS**, the Hearing Officer has filed a report dated June 2, 2020; 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 5, 2020; 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

**RESOLVED**, that the State Board concludes that the final 2020 final special franchise full values as set forth in List No. SF-20-12 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 2020 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 17, 2020.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 17<sup>th</sup> day of June 2020.

\_\_\_\_\_  
Tim Maher, Director  
Acting Secretary of the State Board



**RESOLUTION 20-06**

**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 March 18, 2020 the tentative special franchise full values for Consolidated Edison Company of New York, 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 date was duly mailed on March 18, 2020; and

**WHEREAS**, a complaint (#SF-20-14), dated April 13, 2020, was filed by Consolidated Edison Company of New York, Inc. as specified in section 610 of the Real Property Tax Law and 20 NYCRR 8197-4. 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 this complaint on April 27, 2020; and

**WHEREAS**, no appearance on behalf of Consolidated Edison Company of New York, Inc. was made at the April 27, 2020 hearing; and

**WHEREAS**, the Hearing Officer has filed a report dated June 2, 2020; 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 5, 2020; 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

**RESOLVED**, that the State Board concludes that the final 2020 final special franchise full values as set forth in List No. SF-20-14, 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 2020 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 17, 2020.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 17<sup>th</sup> day of June 2020.

\_\_\_\_\_  
Tim Maher, Director  
Acting Secretary of the State Board



**RESOLUTION 20-07**

**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 February 13, 2020 the tentative special franchise full values for Level 3 Communications (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 February 13, 2020; and

**WHEREAS**, complaints (#SF-20-015, SF-20-16, and SF-20-17), dated May 13, 2020 were filed by Level 3 Communications (and subsidiaries) 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 these complaints on May 28, 2020; and

**WHEREAS**, appearances on behalf of Level 3 Communications (and subsidiaries) were made at the May 28, 2020 hearing; and

**WHEREAS**, the Hearing Officer has filed reports dated June 2, 2020; 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 5, 2020; 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

**RESOLVED**, that the State Board concludes that the final 2020 final special franchise full values as set forth in List No. SF-20-015, SF-20-16, and SF-20-17 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 2020 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 17, 2020.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 17<sup>th</sup> day of June 2020.

\_\_\_\_\_  
Tim Maher, Director  
Acting Secretary of the State Board