

STATE BOARD RESOLUTIONS

NUMERICAL INDEX

May 24, 2016

<u>Resolution Number</u>	<u>Subject</u>
16-01	Establish final 2016 special franchise full values for Crown Castle NG East LLC where a complaint was filed
16-02	Establish final 2016 special franchise full values for the City of New York for Consolidated Edison Company of New York, Inc. where a complaint was filed
16-03	Establish a final 2016 State equalization rate for the Village of Tarrytown, Westchester County where a complaint was filed



RESOLUTION 16-01

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 March 22, 2016 the tentative special franchise full values for Crown Castle NG East 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 date was mailed to the special franchise owner and chief executive officer of each assessing unit on March 22, 2016; and

WHEREAS, a complaint (#SF-16-01), dated April 6, 2016, was filed by Crown Castle NG East LLC 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 April 25, 2016; and

WHEREAS, no appearance on behalf of Crown Castle NG East LLC was made at the April 25, 2016 hearing; and

WHEREAS, the Hearing Officer has filed a report dated May 6, 2016; 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 May 10, 2016; 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 2016 final special franchise full values as set forth in List No. SF-14, on file in the ORPTS, are determined to be the final full values, and that such full values be certified to these municipalities to be used as the special franchise full values on the respective 2016 assessment roll.

Voting in favor: Commissioners Dagostino, King and Rand

Voting against: None

Abstaining: None

Absent: None

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

I, Susan E Savage, 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 May 24, 2016.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 24th day of May 2016.

Susan E. Savage
Acting Secretary of the State Board



RESOLUTION 16-02

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 March 22, 2016 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 mailed to the special franchise owner and chief executive officer of each assessing unit on March 22, 2016; and

WHEREAS, a complaint (#SF-16-02), dated April 13, 2016, was filed by Consolidated Edison Company of New York, Inc. as specified in section 610 of the Real Property Tax Law and 20 NYCRR 8197-4.2; 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 April 25, 2016; and

WHEREAS, no appearance on behalf of Consolidated Edison Company of New York, Inc. was made at the April 25, 2016 hearing; and

WHEREAS, the Hearing Officer has filed a report dated May 2, 2016; 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 May 10, 2016; 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 2016 final special franchise full values as set forth in List No. SF-13, on file in the ORPTS, are determined to be the final full values, and that such full values be certified to these municipalities to be used as the special franchise full values on the respective 2016 assessment roll.

Voting in favor: Commissioners Dagostino, King and Rand

Voting against: None

Abstaining: None

Absent: None

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

I, Susan E Savage, 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 May 24, 2016.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 24th day of May 2016.

Susan E. Savage
Acting Secretary of the State Board



RESOLUTION 16-03

WHEREAS, the State Board of Real Property Tax Services has the power to determine the final State equalization rate for which a complaint has been filed pursuant to section 1210 of the Real Property Tax Law; and

WHEREAS, on April 6, 2016 the tentative State equalization rate for the Village of Tarrytown, Westchester County, was determined by the Office of Real Property Tax Services (ORPTS) in accordance with section 1204 of the Real Property Tax and 20 NYCRR Part 8186; and

WHEREAS, pursuant to section 1204 of the Real Property Tax Law and 20 NYCRR 8186-2.7, notice of the determination of the tentative State equalization rate and the scheduled hearing date was mailed to the Village on April 6, 2016; and

WHEREAS, a complaint (Form RP-6085), dated April 26, 2016, was filed by the Village as specified in section 1206 of the Real Property Tax Law and 20 NYCRR 8186-15.2; and

WHEREAS, a hearing pursuant to section 1208 of the Real Property Tax Law, and 20 NYCRR 8186-15.5, was held with regard to this complaint on May 3, 2016; and

WHEREAS, at the May 3, 2016 hearing no appearance was made on behalf of the Village; and

WHEREAS, ORPTS staff has reviewed the complaint, filed reports regarding such review with the Complaint Review Panel and has made recommendations. The results of the review are annexed hereto, made a part hereof and summarized in the memorandum to the State Board, dated May 19, 2016; 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 2016 State equalization rate for the Village of Tarrytown as set forth in the List entitled "Recommended Final State Equalization Rates for 2016 Assessment Rolls for Villages Which Have Filed Complaints," dated May 19, 2016, on file in the ORPTS, and submitted in Agenda Item III, is determined to be the final State equalization rate, and that such rate be certified for the respective 2016 assessment roll.

Voting in favor: Commissioners Dagostino, King and Rand

Voting against: None

Abstaining: None

Absent: None

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

I, Susan E Savage, 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 May 24, 2016.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 24th day of May 2016.

Susan E. Savage
Acting Secretary of the State Board