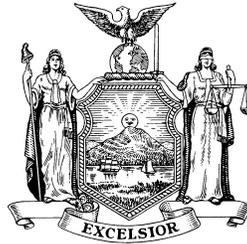


**STATE BOARD PROCEEDINGS OF 2012
AGENDA, MINUTES AND RESOLUTIONS**



STATE BOARD OF REAL PROPERTY TAX SERVICES

**Matthew W. Rand, Chairman
John M. Bacheller
Edgar A. King**

Susan E. Savage, Acting Secretary

**STATE OF NEW YORK
Andrew M. Cuomo, Governor**

**DEPARTMENT OF TAXATION AND FINANCE
Thomas H. Mattox, Commissioner**

W.A. Harriman Campus, Albany, New York 12227

February 2013

NEW YORK STATE
BOARD OF REAL PROPERTY TAX SERVICES
PROCEEDINGS OF 2012

AGENDA, MINUTES AND RESOLUTIONS
OF MEETINGS

NEW YORK STATE BOARD OF REAL PROPERTY TAX SERVICES

Members of the Board

Term Expires

Matthew W. Rand, Chairman, Clarkstown
(Mr. Rand was appointed June 6, 2012)

12/31/2017

John M. Bacheller, Latham

12/31/2011

Michael Joseph, Jr., Marathon
(Mr. Joseph resigned July 25, 2012)

12/31/2013

Edgar A. King, Schuylerville

12/31/2014

Susan E. Savage, Acting Secretary of the State Board

Joseph Gerberg, Legal Advisor to the State Board

Darlene Maloney, Assistant to the State Board

(Signed sets of minutes and/or resolutions may be obtained by writing or contacting Mrs. Maloney.)

STATE BOARD MEETING DATES

2012 Meeting Dates

Location

February 14

Meeting cancelled

May 10

Albany

June 14

Meeting cancelled

July 24

Albany

August 16

Albany

November 19

Albany

AGENDA OF MEETINGS OF 2012

NEW YORK STATE

BOARD OF REAL PROPERTY TAX SERVICES

PROCEEDINGS OF 2012

NOTICE

State Board of Real Property Tax Services

will meet on

May 10, 2012 – 10:30 A.M.

Executive Conference Room A (Urbach Room) – 2nd Floor
New York State Department of Taxation and Finance
W.A. Harriman State Campus - Building 9
Albany, NY

Agenda

- I. State Board Administration - Minutes of November 10, 2011 Board meeting
- II. State Assessments and Full Values
 - A. Final special franchise assessments and full values for cities and towns for the 2012 assessment roll where complaints were filed by Iroquois Gas Transmission System, L.P., Millennium Pipeline Company, LLC, Saratoga Water Services, Broadwing Communications, Inc., Genuity Solutions, Inc., Level 3 Communications, LLC, Telecove, Inc., and Wiltel Communications Group
 - B. Final special franchise full values for the 2012 assessment roll for the City of New York where complaints were filed by Genuity Solutions, Inc., Level 3 Communications, LLC, Looking Glass Network, and Consolidated Edison Company of New York, Inc.
- III. Railroad Ceilings – Final railroad ceilings for Wellsboro and Corning Railroad for the 2012 assessment roll where a complaint was filed by the Town of Lindley, Steuben County
- IV. Privilege of the Floor/General Business

Conduct of Meeting

All State Board meetings are open to the public. The Board's functions include the determination of final special franchise assessments and values, railroad ceilings and State equalization rates where a complaint was filed. Additionally, the Board hears and determines reviews relating to determinations made by county equalization agencies.

-OVER-

Agenda
May 10, 2012

-2-

There will be an audio webcast available on the State Board website within two business days of the meeting. To insure that postings are accessible to individuals with disabilities, closed captioning is available upon request by writing the Assistant to the State Board.

Adequate opportunity to comment on matters considered by the Board is available through hearings and written submissions. All written documents relating to items on the agenda are available to the Board members in advance of the meeting. The agenda is ordinarily available four weeks prior to a Board meeting.

Persons who wish to address the Board concerning a specific item on the agenda may request permission to do so by notifying the Assistant to the State Board at least seven days prior to the date of the meeting. The Board encourages individuals who wish to address the Board at the meeting to provide written comments concerning a specific item on the agenda prior to the meeting in accordance with the above schedule. This process allows the Board to adequately address interested individuals' concerns. When addressing the Board, presenters are encouraged to limit statements to no more than ten minutes.

Services Available

For those with hearing difficulties, an Assisted Listening System is available for use to amplify speakers' voices. For those with deafness, an interpreter may be provided upon request prior to the Board meeting. For those with disabilities, all facilities at the New York State Department of Taxation and Finance are accessible.

Visitor Information and Parking

Visitor parking is located in the Visitor Parking area parallel to the front of Building 9 and in Lot D at the State Campus. If you have special needs for parking please notify the Assistant to the State Board in advance of the Board meeting. Visitor entry to the Tax Department is at the receptionist desk through Building 9, Western Avenue side.

(4/13/12)

NOTICE

State Board of Real Property Tax Services

will meet on

July 24, 2012 – 10:30 A.M.

Executive Conference Room A (Urbach Room) – 2nd Floor
New York State Department of Taxation and Finance
W.A. Harriman State Campus - Building 9
Albany, NY

Agenda

- I. State Board Administration - Minutes of May 10, 2012 Board meeting
- II. State Equalization - Final 2012 State equalization rates for localities where complaints have been filed
- III. Privilege of the Floor/General Business

Conduct of Meeting

All State Board meetings are open to the public. The Board's functions include the determination of final special franchise assessments and values, railroad ceilings and State equalization rates where a complaint was filed. Additionally, the Board hears and determines reviews relating to determinations made by county equalization agencies.

There will be an audio webcast available on the State Board website within two business days of the meeting. To insure that postings are accessible to individuals with disabilities, closed captioning is available upon request by writing the Assistant to the State Board.

Adequate opportunity to comment on matters considered by the Board is available through hearings and written submissions. All written documents relating to items on the agenda are available to the Board members in advance of the meeting. The agenda is ordinarily available four weeks prior to a Board meeting.

Persons who wish to address the Board concerning a specific item on the agenda may request permission to do so by notifying the Assistant to the State Board at least seven days prior to the date of the meeting. The Board encourages individuals who wish to address the Board at the meeting to provide written comments concerning a specific item on the agenda prior to the meeting in accordance with the above schedule. This process allows the Board to adequately address interested individuals' concerns. When addressing the Board, presenters are encouraged to limit statements to no more than ten minutes.

-OVER-

Services Available

For those with hearing difficulties, an Assisted Listening System is available for use to amplify speakers' voices. For those with deafness, an interpreter may be provided upon request prior to the Board meeting. For those with disabilities, all facilities at the New York State Department of Taxation and Finance are accessible.

Visitor Information and Parking

Visitor parking is located in the Visitor Parking area parallel to the front of Building 9 and in Lot D at the State Campus. If you have special needs for parking please notify the Assistant to the State Board in advance of the Board meeting. Visitor entry to the Tax Department is at the receptionist desk through Building 9, Western Avenue side.

(6/22/12)

NOTICE

State Board of Real Property Tax Services

will meet on

August 16, 2012 – 10:30 A.M.

Executive Conference Room A (Urbach Room) – 2nd Floor
New York State Department of Taxation and Finance
W.A. Harriman State Campus - Building 9
Albany, NY

Agenda

- I. State Board Administration
 - A. Minutes of May 10, 2012 Board meeting
 - B. Resolution honoring Michael Joseph, Jr., former member of the State Board of Real Property Tax Services
- II. State Equalization - Final 2012 State equalization rates for localities where complaints have been filed
- III. Privilege of the Floor

Conduct of Meeting

All State Board meetings are open to the public. The Board's functions include the determination of final special franchise assessments and values, railroad ceilings and State equalization rates where a complaint was filed. Additionally, the Board hears and determines reviews relating to determinations made by county equalization agencies.

There will be an audio webcast available on the State Board website within two business days of the meeting. To insure that postings are accessible to individuals with disabilities, closed captioning is available upon request by writing the Assistant to the State Board.

Adequate opportunity to comment on matters considered by the Board is available through hearings and written submissions. All written documents relating to items on the agenda are available to the Board members in advance of the meeting. The agenda is ordinarily available four weeks prior to a Board meeting.

Persons who wish to address the Board concerning a specific item on the agenda may request permission to do so by notifying the Assistant to the State Board at least seven days prior to the date of the meeting. The Board encourages individuals who wish to address the Board at the meeting to provide written comments concerning a specific item on the agenda prior to the meeting in accordance with the above schedule. This process allows the Board to adequately address interested individuals' concerns. When addressing the Board, presenters are encouraged to limit statements to no more than ten minutes.

-OVER-

Agenda
August 16, 2012

-2-

Services Available

For those with hearing difficulties, an Assisted Listening System is available for use to amplify speakers' voices. For those with deafness, an interpreter may be provided upon request prior to the Board meeting. For those with disabilities, all facilities at the New York State Department of Taxation and Finance are accessible.

Visitor Information and Parking

Visitor parking is located in the Visitor Parking area parallel to the front of Building 9 and in Lot D at the State Campus. If you have special needs for parking please notify the Assistant to the State Board in advance of the Board meeting. Visitor entry to the Tax Department is at the receptionist desk through Building 9, Western Avenue side.

(7/25/12)

NOTICE

State Board of Real Property Tax Services

will meet on

November 19, 2012 – 10:30 A.M.

Executive Conference Room B (Room 219) – 2nd Floor
New York State Department of Taxation and Finance
W.A. Harriman State Campus - Building 9
Albany, NY

Agenda

- I. State Board Administration
 - A. Minutes of August 16, 2012 Board meeting
 - B. 2013 Meeting Schedule
- II. State Equalization - Final 2012 State equalization rates for localities where complaints have been filed
- III. Privilege of the Floor

Conduct of Meeting

All State Board meetings are open to the public. The Board's functions include the determination of final special franchise assessments and values, railroad ceilings and State equalization rates where a complaint was filed. Additionally, the Board hears and determines reviews relating to determinations made by county equalization agencies.

There will be an audio webcast available on the State Board website within two business days of the meeting. To insure that postings are accessible to individuals with disabilities, closed captioning is available upon request by writing the Assistant to the State Board.

Adequate opportunity to comment on matters considered by the Board is available through hearings and written submissions. All written documents relating to items on the agenda are available to the Board members in advance of the meeting. The agenda is ordinarily available four weeks prior to a Board meeting.

Persons who wish to address the Board concerning a specific item on the agenda may request permission to do so by notifying the Assistant to the State Board at least seven days prior to the date of the meeting. The Board encourages individuals who wish to address the Board at the meeting to provide written comments concerning a specific item on the agenda prior to the meeting in accordance with the above schedule. This process allows the Board to adequately address interested individuals' concerns. When addressing the Board, presenters are encouraged to limit statements to no more than ten minutes.

-OVER-

Agenda
November 19, 2012

-2-

Services Available

For those with hearing difficulties, an Assisted Listening System is available for use to amplify speakers' voices. For those with deafness, an interpreter may be provided upon request prior to the Board meeting. For those with disabilities, all facilities at the New York State Department of Taxation and Finance are accessible.

Visitor Information and Parking

Visitor parking is located in the Visitor Parking area parallel to the front of Building 9 and in Lot D at the State Campus. If you have special needs for parking please notify the Assistant to the State Board in advance of the Board meeting. Visitor entry to the Tax Department is at the receptionist desk through Building 9, Western Avenue side.

(10/31/12)

MINUTES OF MEETINGS OF 2012

NEW YORK STATE

BOARD OF REAL PROPERTY TAX SERVICES

PROCEEDINGS OF 2012

MINUTES
NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE
STATE BOARD OF REAL PROPERTY TAX SERVICES

MEETING OF MAY 10, 2012

A meeting of the State Board of Real Property Tax Services was held in Executive Conference Room A (Urbach Room) at the New York State Department of Taxation and Finance at the W.A. Harriman State Campus, Albany, New York. The following members and staff were present:

John Bacheller
Michael Joseph, Jr.
Edgar King

Susan Savage, Assistant Deputy Commissioner and Acting Secretary of the State Board

Tom Bellard, Director, Valuation Services Bureau
Joe Gerberg, ORPTS Legal Unit Manager
Geoff Gloak, Acting Director of Public Information
Philip Hembdt, Senior Attorney, ORPTS-Legal
Patricia Holland, Director, Equalization and Central Services Bureau
Tim Maher, Director, Regional Support Services
Darlene Maloney, Assistant to the State Board
Thomas Mattox, Commissioner
Jack Moodie, Principal Accountant, Valuation Services Bureau

Also in attendance at the meeting was:

Paul Jasen, Senior Property Tax Manager, Level 3 Communications
Sharon Madella, Paralegal, Hiscock and Barclay
John Nicolich, Attorney for Level 3 Communications
Laura Patton, Account Manager, Thomson Reuters

NOTE: Detailed staff reports/recommendations to the State Board are available upon request. Resolutions of the State Board and the audio webcast of the meeting are available after the meeting date on the State Board's page at the Tax Department's website.

Dr. Bacheller called the meeting to order at 10:31 A.M.

Agenda Item No. I – State Board Administration – Minutes of November 10, 2011 Board meeting

On motion of Mr. Joseph, seconded by Mr. King, Dr. Bacheller stated that the minutes of the November 10, 2011 Board meeting stand approved and are, hereby, adopted.

Agenda Item II-A – State Assessments and Full Values – Final special franchise assessments and full values for cities and towns for the 2012 assessment roll where complaints were filed by Iroquois Gas Transmission System, L.P., Millennium Pipeline Company, LLC, Saratoga Water Services, Broadwing Communications, Inc., Genuity Solutions, Inc., Level 3 Communications, LLC, Telecove, Inc., and Wiltel Communications Group

Iroquois Gas Transmission System, L.P.

Mr. Moodie reviewed the staff memorandum dated April 25, 2012. Mr. Moodie summarized the discussion of issues in the Iroquois Gas Transmission complaint and the subsequent March 22nd affidavit. Mr. Moodie stated that staff found the documentation insufficient to support a reduction in the final 2012 special franchise assessments for the one city and three towns. However, he stated that staff found a processing error, as detailed in the Addendum to the Board Memorandum, dated May 2, 2012, which results in a 2 percent decrease to the 2012 final special franchise assessment for the Town of Huntington.

The Board did not have any questions and agreed to vote on the resolutions at the conclusion of discussion of the city and town special franchise complaints.

Millennium Pipeline Company, LLC

Mr. Moodie reviewed the staff memorandum dated April 25, 2012. Mr. Moodie summarized the discussion of issues in the Millennium Pipeline complaint. Mr. Moodie stated that staff found the documentation insufficient to support a reduction in the final 2012 special franchise assessments and full values for the 22 towns.

Mr. Joseph asked if there was anything done in 2010 or 2011 to address the issues. Mr. Moodie responded that the company has not provided evidence to support any change to any of its assessments and/or values, and Millennium is now in litigation with the agency.

Millennium Pipeline Company, LLC - Town of Ramapo

The Board asked if Mr. Gerberg, as hearing officer, had any comment.

Mr. Gerberg reviewed his hearing officer report, dated April 13, 2012 with regard to the Town of Ramapo. He explained that the Town of Ramapo attempted to file a complaint one day late. He explained that the law requires service to be made at least ten days before the hearing and authorizes the Commissioner to waive this requirement if the other party consents to the late filing. Millennium did not consent to the Town's late filing.

Saratoga Water Services, Inc.

Mr. Moodie reviewed the staff memorandum dated April 25, 2012. Mr. Moodie summarized the discussion of the issues (inventory, Handy Whitman indices, depreciation, etc.) in the Saratoga Water complaint and the supplemental information provided on March 23, 2012. Mr. Moodie stated that staff found that the detailed inventory provided in the complaint documentation was superior to that which was used to determine the tentative special franchise full value. Mr. Moodie stated that this correction to the inventory supports a 15 percent reduction in the final 2012 special franchise full value for the Town of Stillwater.

The Board had no questions.

Board action

On motion of Mr. King, seconded by Mr. Joseph, the Board adopted Resolution Nos. 12-1, 12-2 and 12-3 establishing the special franchise assessments and/or full values for Iroquois Gas Transmission System, L.P. (one city and 3 towns), Millennium Pipeline Co., LLC, (22 towns) and Saratoga Water Services, Inc (Town of Stillwater) as set forth in List No. SF-16 on file with ORPTS.

Level 3 Communications and its subsidiaries

Mr. Moodie reviewed the staff memorandum dated April 25, 2012 and the ten complaints for Level 3 Communications, LLC and its subsidiaries. Mr. Moodie summarized the discussion of issues in the Broadwing Communications, Inc., Genuity Solutions, Inc., Level 3 Communications, LLC, Telecove Inc., and Wiltel Communications Group complaint, including the additional information requested by the hearing officer.

Mr. Moodie discussed the revenue projection of Level 3 and that the company has projected that the 2015 revenue would be less than 2010 revenue. He said that as a result of the request for additional information it was not clear if projected revenues for 2011 – 2015 were Level 3's projections or its consultant's projections, a business plan or budgets for 2011 and 2012. A copy of the company's 10K was provided and AUS reports were provided but in his opinion the documentation submitted did not substantiate any change. He said that the primary problem is that the company bases its complaint on a percentage of the revenue projections for the entire company in New York State not each particular subsidiary.

Mr. Moodie concluded that staff found the documentation insufficient to support a reduction in the final 2012 special franchise assessments and/or full values for Broadwing Communications (5 cities and 86 towns), Genuity Solutions (5 cities and 69 towns), Level Communications (3 cities and 14 towns), Telecove (2 cities and 9 towns) and Wiltel Communications (6 cities and 93 towns).

Mr. Nicolich, Counsel for Level 3 Communications and its subsidiaries, reviewed the filing of all of its complaints for cities and towns (agenda item II-A), and the City of New York (agenda item II-B). He provided and reviewed his written statement, dated May 8, 2012, (a copy of which is on file with the State Board) in response to the staff recommendation. Mr. Nicolich asked the Board to reject staff's recommendation and to direct that the 2012 final special franchise assessments and full values reflect an adjustment of 34 percent for economic obsolescence.

Dr. Bacheller asked about the need to disaggregate the national-level data to state-level data. Mr. Nicolich responded that his understanding is that the company does not have state-level data but reports on the North American properties (Canada and United States). Mr. Jasen said that the company operates globally and reports its allocation of its nation-wide assets.

In response to Mr. Joseph question on the divisions of the company, Mr. Jasen responded that the company operates the networks together as a whole by product line.

In response to a question from Dr. Bacheller, Mr. Jasen said that Level 3 merges its networks together so there is seamless operation and customers do not see disruption in service. Hence, reporting follows this line of thinking.

In response to Mr. Joseph's question on the undersea cables, Mr. Jasen said that there are gateways to islands in Long Island and Florida and the cable stops at the water's edge.

Dr. Bacheller asked Mr. Moodie to respond to the presentation.

Mr. Moodie responded on the fiber cable length of 24,000 (miles times strands of fiber) was obtained from the Global Crossing reporting from last year's report. He said that the Global Crossing acquisition is not included in this year's valuation for 2012; it is an item for the 2013 valuation for Level 3. He said that he has not seen a justification to support the decline in revenues projected in Level 3's economic obsolescence request.

Dr. Bacheller stated that with a state-wide reporting all the Board has to consider is trends. He expressed concern about the timing and questioned if there was an opportunity between the parties to exchange information. Mr. Moodie said that the final roll date is July 1. Mrs. Maloney confirmed that the next Board meeting is June 14th.

In response to a question from Dr. Bacheller about agreement on the revenue amount, Mr. Moodie replied that the number was taken from the company annual reporting. Mr. Jasen concurred.

Mr. Jasen spoke on Global Crossing revenues and the substantial losses of Level 3: \$600 million in 2009 and 2010, and then \$750 million in 2011. He said that the losses justify an economic obsolescence adjustment. He said that earnings should be the determining factor.

Mr. Moodie rebutted that Global Crossing revenue was not included. Mr. Moodie read three paragraphs from a letter from Level 3's chief financial officer to its stockholder where it was communicated that Level 3 is stronger and selling more in 2010 than any other year. The letter states that margins remain strong and there is a fundamental reshaping of the telecommunications industry. Mr. Joseph said that he understands why he shared the letter but that it is of no value. Mr. Moodie responded that when staff sees revenue increases, it is of value since this letter indicates Level 3 management anticipates significant revenue increases.

Dr. Bacheller asked if it would be helpful to defer the Board's decision to its next meeting. Mr. Nicolich said the company would be willing to provide information to ORPTS. Mr. Moodie said that if State data can be provided it would be helpful. Mr. Jasen said that they have tried to allocate its reporting, as much as possible, to New York State.

Dr. Bacheller said that staff needs a state allocation of revenues and it is a fair request. He asked if the company has gone as far as it can with regard to its reporting. Mr. Jasen said that the company is willing to keep trying.

Mr. King said that there is a difference between "keep trying and actually accomplishing something." Dr. Bacheller said that he is not hearing that Level 3 will provide a different concrete reporting relevant to New York State. Mr. Jasen said that the company will do whatever is necessary to obtain the information and fulfill the Board's request as best as possible.

Mr. Bellard said that he finds it hard to believe that all allocations for Level 3 are "lumped into one big pot." He questioned how Level 3 buys a new asset and doesn't track how it is performing. He said that allocation methods in companies all over the world are able to make allocations to particular assets.

Board action

Mr. Joseph moved the recommendation to accept the ORPTS proposed final special franchise assessments and full values, and adopt Resolution Nos. 12-04 through 12-08. Mr. King seconded the motion.

Mr. Joseph said that the Board is charged with the ability to value special franchise property within New York State where a complaint is filed. He said that the fact that the company is losing money in other areas has no bearing on the values and assessments for New York State. He said he finds it extremely difficult to understand that the company is not able to disaggregate its assets to the State of New York and monitor its performance.

Messrs. Joseph, King and Bacheller voted yes. The Board adopted Resolution Nos. 12-04 through 12-08 establishing the final special franchise assessments and/or full values for certain cities and towns where complaints were filed by Broadwing Communications, Inc. (5 cities and 86 towns), Genuity Solutions, Inc. (5 cities and 69 towns), Level 3 Communications, LLC (3

cities and 14 towns), Telecove, Inc. (2cities and 9 towns) and Wiltel Communications Group (6 cities and 93 towns) as set forth on List No. SF-16 on file with ORPTS.

Dr. Bacheller commented that he hears what Level 3 is saying and understands how the company operates. He recognizes that there could be different points of view. He said that it is the company's responsibility to present a convincing case and that the arguments fell short of that. He said that as ORPTS moves forward to the next year Level 3 may want to consider an improved way to report to ORPTS.

Agenda Item No. II-B – State Assessments and Full Values – Final special franchise full values for the 2012 assessment roll for the City of New York where complaints were filed by Genuity Solutions, Inc., Level 3 Communications, LLC, Looking Glass Network, and Consolidated Edison Company of New York, Inc.

Consolidated Edison Company of New York, Inc.

Mr. Moodie reviewed the staff memorandum dated April 25, 2012. Mr. Moodie summarized the discussion of issues in the Consolidated Edison Company of New York, Inc. complaint for the City of New York. Mr. Moodie stated that staff found the documentation insufficient to support a reduction in the final 2012 special franchise full values for the City. No change is recommended by staff for the special franchise full values in the City of New York.

The Board had no questions.

Level 3 Communications, LLC and its subsidiaries – Genuity Solutions, Inc, Level 3, Looking Glass Network

It was agreed that the presentations made by ORPTS staff and Level 3 representatives in agenda item II-A applied to the issues concerning the complaints filed by Level 3 and its subsidiaries for the City of New York.

Board action

On motion of Mr. King, seconded by Mr. Joseph, the Board adopted Resolution Nos. 12-09 through 12-12 establishing the final special franchise full values for the City of New York where complaints were filed by Genuity Solutions, Inc., Level 3 Communications, LLC, Looking Glass Network and Consolidated Edison Company of New York, Inc. as set forth in List No. SF-19 on file with ORPTS.

Agenda item No. III – Railroad Ceilings – Final railroad ceilings for Wellsboro and Corning Railroad for the 2012 assessment roll where a complaint was filed by the Town of Lindley, Steuben County

Mr. Moodie reviewed the staff recommendation dated April 25, 2012. He summarized the issues of the complaint filed by the Town of Lindley for the Wellsboro and Corning Railroad. He said that the railroad program is very specific, inventory issues were reviewed, and ORPTS did not find any errors in the calculation of the railroad ceiling.

On motion of Mr. Joseph, seconded by Mr. King, the Board adopted Resolution No. 12-13 establishing the final railroad ceiling for the Town of Lindley (Wellsboro and Corning Railroad) as set forth on List No. RC-11 on file with ORPTS.

Agenda Item No. IV - Privilege of the Floor

Mr. Joseph inquired about the status of a new Board member. Ms. Savage responded that there is an individual who will be proposed for appointment on the Board. She expressed her appreciation for the Board member's service.

Dr. Bacheller inquired about the two annual property-related reports and if they could be made available to the Board: *Assessment Equity in New York: Results from the Market Value Survey 2011* and *Report on Effectiveness of State Technical and Financial Assistance Programs for Property Tax Administration*. Ms. Savage responded they can and are available as public information online.

Mr. Gerberg mentioned that staff does not have any business for the Board to discuss at its June 14 Board meeting. The Board agreed to cancel its June meeting. The next Board meeting is Tuesday, July 24.

With no further issues to come before the Board and there being no further business to discuss, on motion of Mr. Joseph, seconded by Mr. King, the Board concluded its meeting at 12:00 P.M.

Respectfully submitted,

Susan E. Savage
Acting Secretary of the State Board

MINUTES
NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE
STATE BOARD OF REAL PROPERTY TAX SERVICES

MEETING OF JULY 24, 2012

A meeting of the State Board of Real Property Tax Services was held in Executive Conference Room A (Urbach Room) at the New York State Department of Taxation and Finance at the W.A. Harriman State Campus, Albany, New York. The following members and staff were present:

Matthew Rand, Chairman
John Bacheller
Michael Joseph, Jr.
Edgar King

Susan Savage, Assistant Deputy Commissioner and Acting Secretary of the State Board

Robert Aiken, Regional Manager, Northern ORPTS Regional Office
Tom Bellard, Director, Valuation Services Bureau
Joe Gerberg, ORPTS Legal Unit Manager, Office of Counsel
Geoff Gloak, Acting Director of Public Information
Philip Hembdt, Senior Attorney, Office of Counsel, ORPTS-Legal
Patricia Holland, Director, Equalization and Central Services Bureau
Hung Kay Lo, Senior Attorney, Office of Counsel, ORPTS-Legal
Tim Maher, Director, Regional Support Services
Darlene Maloney, Assistant to the State Board
Thomas Mattox, Commissioner

Also in attendance at the meeting was:

Jim Basile, Assessor, Town of Franklin, Delaware County
Dorothy Coleman, Paralegal, Hiscock and Barclay
Tom Frey, Executive Director, New York State Assessors' Association

NOTE: Detailed staff reports/recommendations to the State Board are available upon request. Resolutions of the State Board and the audio webcast of the meeting are available after the meeting date on the State Board's page at the Tax Department's website.

Mr. Rand called the meeting to order at 10:31 A.M. Mr. Rand introduced himself and the Board members. He stated that he is honored to be selected by Governor Cuomo as the Board's Chairman and looks forward to serving on the Board. He expressed his appreciation to ORPTS staff and said that he looks forward to working with the Board over the months and years to come.

Agenda Item No. I – State Board Administration – Minutes of May 10, 2012 Board meeting

On motion of Mr. King, seconded by Dr. Bacheller, Mr. Rand stated that the minutes of the May 10, 2012 Board meeting stand approved and are, hereby, adopted as written.

Mr. Joseph welcomed Mr. Rand as Chairman. He also thanked Dr. Bacheller for serving in the interim as Chair while the Board awaited a permanent appointment.

Mr. King echoed his welcome.

Agenda Item II-A – State Equalization – Final 2012 State equalization rates for localities where complaints have been filed

Town of Brighton, Franklin County

Mr. Lo reviewed the July 10, 2012 staff memorandum. Mr. Lo summarized the issues in the Town of Brighton complaint where the Town requested a State equalization rate of 89.00. In explaining the number of sales submitted by the Town to support its complaint, Mr. Lo said that 25 sales is the minimum amount to be considered statistically significant and that older sales would need to be time adjusted to the current valuation date. Mr. Lo stated that staff found the documentation insufficient to support a change to the recommended final 2012 State equalization rate.

In response to Dr. Bacheller's question on the number of sales available in the Town of Brighton, Mr. Maher responded that there were only 500 residential properties in the Town of Brighton. He said that there were not enough sales (only 10 sales) and that staff needed to do some appraisals and use a CAMA model to determine value estimates.

In response to a question from Dr. Bacheller on the confidence interval, Mr. Maher responded that staff does not do a confidence test due to limited resources to perform the appraisals.

Dr. Bacheller asked about the CAMA model application and the basis of a larger number of appraisals. Mr. Maher responded that the confidence would be high with CAMA and staff would attempt to apply the model on nearly all the properties in that class. Mr. Maher concluded that the requested rate of 89 percent would not be within the CAMA model.

Mr. Joseph asked how the model is constructed. Mr. Maher said staff looks at sales in the area and applies the model back to the 500 residential properties in the Town.

In response to a question from Mr. Joseph, Mr. Maher said that foreclosure sales are excluded because generally there is not a willing buyer and willing seller which would conclude that these sales are not reflective of the market place.

In response to a question from Mr. Joseph on the market, Mr. Maher said that the area may not be as depressed as it appears as that there is waterfront property and the average property value is close to \$500,000.

Mr. Aiken provided details on the waterfront property and that there are a several lakes, akin to the Adirondack parkland, in the Brighton area.

Dr. Bacheller asked that when staff is presenting material to the Board it would be helpful to the Board if the methodology and model used in the rate establishment were explained, including providing confidence intervals, if available. He said that way the Board can look at the recommendation and have a fuller understanding of how far off a particular complaint is from the established tentative rate.

Mr. King asked about the statistical significance. Mr. Maher said that the standard is to use a minimum of 25 sales but really any amount of sales may not be significant. Mr. Maher responded that sometimes sales older than one year need to be time adjusted.

Mr. Rand asked if anyone was present from the Town of Brighton. No one was present.

On motion of Mr. Joseph, seconded by Dr. Bacheller, the Board adopted Resolution 12-14 establishing a final State equalization rate of 78.37 for the Town of Brighton as set forth on the list entitled "Recommended Final State Equalization Rates for 2012 Assessment Rolls for Cities and Towns Which Have Filed Complaints" dated July 10, 2012 on file with ORPTS.

Town of Stony Point, Rockland County

Mr. Rand stated that since he has a business in the Town of Stony Point, he will be abstaining from voting on this matter.

Mr. Gerberg reviewed the July 10, 2012 staff memorandum. Mr. Gerberg summarized the issues in the Town of Stony Point complaint and that it is a different type of rate complaint. He said that the Town is claiming that the tentative State equalization rate of 14.37 puts the Town at an unfair disadvantage with the Town of Haverstraw with an excessive tax shift. Mr. Gerberg stated that staff found the documentation insufficient to support a change to the recommended final 2012 State equalization rate.

Mr. Joseph commented that this type of issue raises havoc in communities. He said that it is extremely difficult to tell taxpayers that taxes can increase due to equalization shifts. He reminisced on situation he had as school administrator with a 42 percent tax shift between localities in a school district. He commented that at least with the currency in rates today, there is "less of a sting" in the tax levy with ripple effects across the State.

Mr. Rand noted that the Town of Stony Point submitted a letter that they would not be attending the Board meeting.

On motion of Mr. Joseph, seconded by Mr. King, the Board adopted Resolution 12-15 establishing a final State equalization rate of 14.37 for the Town of Stony Point as set forth on the list entitled "Recommended Final State Equalization Rates for 2012 Assessment Rolls for Cities and Towns Which Have Filed Complaints" and class equalization rates as set forth on the list entitled "Recommended Final Class Equalization Rates for 2012 Assessment Rolls for Cities and Towns Which Have Filed Complaints", both dated July 10, 2012, on file with ORPTS. Messrs. Bacheller, Joseph and King voted aye. Mr. Rand abstained.

Agenda Item No. III - Privilege of the Floor

Mr. Frey, on behalf of Randall Cunningham, President of the Assessors' Association and the Association's Executive Board, welcomed and congratulated Mr. Rand as Chairman and said that the Assessors' Association looks forward to interact and provide assistance to the Board.

Ms. Savage thanked Mr. Rand for serving on the Board.

Mrs. Savage said that Mr. Joseph's resignation (effective July 25) was received and accepted. She said that Mr. Joseph has served for many years with great distinction attending many meetings, even making it to Albany in bad winter weather. She commended Mr. Joseph in keeping staff on their toes and sent her heartfelt appreciation.

Ms. Savage thanked Dr. Bacheller who has served as Acting Chairman and has done an outstanding job in getting the people's work accomplished.

Dr. Bacheller thanked Mike for his insight and practical experience from the community at Board meetings. He said that this was helpful in making decisions that could have an impact on local governments.

Mr. King said that it has been a privilege for him to service alongside Mike and John. He said that he has learned a lot from Mike's inquisitiveness and admires that Mike was not afraid to say what was on his mind. He will be missed.

Mr. Joseph thanked everyone for the kind words. He said that it occurs to him that some time ago "Newsday" referred to the State Board as an "obscure Board" and the newspaper had made light of the work that ORPTS does. He said that the statement bothered him and for the past 10 years he said that he has observed a group of professionals at ORPTS who are sincerely interested in what they were doing. He said that he may not have agreed with the recommendation presented to the Board but staff always provided a rational position so that he could understand where they were coming from. He said that the transparency and dedication that ORPTS staff has given to this Board and the State of New York is important and much appreciated.

Minutes
July 24, 2012

-5-

Mr. Joseph stated, “You are not obscure in my mind nor will you ever be. I appreciate what it is you do and the complexity of it and the importance of it. All too few people know that. Perhaps, you have to serve 10 years on an “obscure Board” to learn that very important lesson.”

Mr. Joseph thanked Darlene for her leadership and kind thoughts and words over the years. He thanked the Republican Chairman in the Cortland County for his recommendation to serve on this Board. Mr. Joseph wished the Board good luck in the future.

Commissioner Mattox joined the Board. The Commissioner said that the press often misses the opportunity to do the right thing. Recently, the opportunity was missed by the press to highlight the work of this Board and many other entities throughout the State during Public Service Week.

Mr. Rand thanked Mr. Joseph for taking the “heat off” him as new Chair at his first meeting. He said that he is sorry to see Mike go and thanked John and Ed for staying on.

With no further business to come before the Board, on motion of Mr. Joseph, seconded by Dr. Bacheller, the Board concluded its meeting at 11:08 A.M. The next Board meeting is Thursday, August 16, 2012.

Respectfully submitted,

Susan E. Savage
Acting Secretary of the State Board

**DRAFT MINUTES – SUBJECT TO APPROVAL BY THE STATE BOARD
NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE
STATE BOARD OF REAL PROPERTY TAX SERVICES**

MEETING OF AUGUST 16, 2012

A meeting of the State Board of Real Property Tax Services was held in Executive Conference Room A (Urbach Room) at the New York State Department of Taxation and Finance at the W.A. Harriman State Campus, Albany, New York. The following members and staff were present:

Matthew Rand, Chairman
John Bacheller
Edgar King

Susan Savage, Assistant Deputy Commissioner and Acting Secretary of the State Board

Joe Gerberg, ORPTS Legal Unit Manager, Office of Counsel
Geoff Gloak, Acting Director of Public Information
Philip Hembdt, Senior Attorney, Office of Counsel, ORPTS-Legal
Patricia Holland, Director, Equalization and Central Services Bureau
Hung Kay Lo, Senior Attorney, Office of Counsel, ORPTS-Legal
Tim Maher, Director, Regional Support Services
Darlene Maloney, Assistant to the State Board
Thomas Mattox, Commissioner
John Wolham, Director, Newburgh Regional Office

Also in attendance at the meeting was:

Jim Basile, Assessor, Town of Franklin, Delaware County

NOTE: Detailed staff reports/recommendations to the State Board are available upon request. Resolutions of the State Board and the audio webcast of the meeting are available after the meeting date on the State Board's page at the Tax Department's website.

Mr. Rand called the meeting to order at 10:55 A.M. Mr. Rand introduced himself and the Board members.

Agenda Item No. I-A – State Board Administration – Minutes of July 24, 2012 Board meeting

On motion of Mr. King, seconded by Dr. Bacheller, Mr. Rand stated that the minutes of the July 24, 2012 Board meeting stand approved and are, hereby, adopted as written.

Agenda Item No. I-B – State Board Administration – Resolution honoring Michael Joseph, Jr., former member for the State Board of Real Property Tax Services

Mr. Rand introduced a resolution honoring Michael Joseph former member of the State Board. Mr. Rand said that although he only had the privilege of serving with Mr. Joseph for the meeting in July, Mr. Joseph's intellect and passion for this body were appreciated.

Dr. Bacheller read the resolution in honor of Mr. Joseph's service.

On motion of Dr. Bacheller, seconded by Mr. King, the Board adopted Resolution No. 12-16 honoring Michael Joseph, Jr. who served as a Board member from March 28, 2001 through July 25, 2012.

Agenda Item II-A – State Equalization – Final 2012 State equalization rates for localities where complaints have been filed

Town of Franklin, Delaware County

Mr. Lo reviewed the August 7, 2012 staff memorandum and the issues concerning the complaint filed by the Town of Franklin. Mr. Lo stated that the Town requested in its complaint a State equalization rate of 94.00. The Town objected to the residential ratio and sales used for Major Type A. He stated that the Town was given ample opportunity five years ago to comment on these sales and that it was not appropriate to again review those sales.

Mr. Lo said that the Town increased its assessment of Major Type C properties but it did not do a Town-wide reassessment. Mr. Lo said that according to procedures, where a town has not done a reassessment, staff uses a five percent tolerance to determine the change in level of assessment and therefore, the market value ratio was not recalculated. The Town's complaint did not support the request for the revised rate.

There were no questions of staff from the Board.

Mr. Basile responded that the Town concurs with Ms. Holland's August 7, 2012 memorandum and comments from Mr. Lo. He said that he would like to address what happened due to ORPTS. He explained that the statute is very clear that the State Board is independent from the Department and has the authority to determine the final State equalization rate where a complaint was filed. He mentioned to the Board is empowered to do this and that the rate may be something different from the ORPTS staff recommendation or the Town's complaint.

He directed the Board's attention to the report issued by the Tax Department entitled "Preliminary Report for 2012 Pre-Decisional Collaboration" labeled "AD6" at the bottom. He said that he added a "box" of information" to this table and said that he could not reconcile the MV 2011 Roll total for Major Type C of \$41,032,753 on the report, and would need to confer with Ms. Holland on that value. However, he said that the value does not affect the outcome of the rate.

Mr. Basile said that the Town went through massive changes to Major Type C. He corrected Mr. Lo's statement that Major Type C property is solely vacant land; rather, Mr. Basile said that Major Type C includes vacant land, agricultural properties, and forested properties. He explained that Delaware County has substantial farm properties and those properties are appraised as agricultural. He said that he has been so advised by ORPTS staff to value the properties as agricultural which would be the highest and best use, when the properties are really in an interim use situation.

Mr. Basile said that there was a 16 percent change for Major Type C properties. This change affected the overall assessment roll by 3.04 percent.

Mr. Basile said that ORPTS procedures provide direction on how to treat this type of change. He believes that the procedure is arbitrary. He directed the State Board to the Department's Data Report 6 entitled "Computation of State Equalization Rates for the 2012 Assessment Roll" labeled "AD7" at the bottom of the report. He said that the calculation is merely the Current Roll Total Assessed Value divided by the Prior Roll Total Assessed Value" equals the "Quantity Change Factor". He explained that these changes are really equalization changes not physical changes as defined in the ORPTS procedures. The change was attributed to the 16 percent increase to Major Type C properties.

He reiterated that the Town reappraised Major Type C only. He referenced the Department's report entitled "Computation of the Tentative State Equalization Rate for the 2012 Assessment Roll" labeled "AD8" at the bottom of the report. He said that if an objective is taken "it is almost insulting". He said that ORPTS staff believes that the full value of the Town was \$213 million. He said that the problem is that within Major Type C, the agricultural properties needed to go up, and the Town couldn't claim a reassessment because this was the only property type reappraised. He said that, because of the changes made to the roll, the county apportionment will be affected with more county taxes due to the change to the agricultural properties. Further, he added that the last effect on these properties is that the agricultural exemption will go down as a result of the quantity change. Mr. Basile concluded that this is all a result of the ORPTS procedures.

Dr. Bacheller asked why the Town feels that the final State equalization rate should be at 94.00. Mr. Basile responded that the Town believes that the Major Type A properties reflects a rate of 94.00.

Mr. Maher responded to Dr. Bacheller's question on the recommended final rate and the residential class. He said that the residential properties make up 75 percent of the market value of the Town. He said that ORPTS' estimate of value is at 88.41 percent for the residential class and that the sales ratio is 95 indicating a rate of between 84.49 and 92.32. He said that 94 was outside that range.

Mr. Maher stated that staff shares information from December through February. He explained that the five percent threshold was established in a collaborative way with members of

the Real Property Tax Administration Committee which comprises county directors, assessors and ORPTS staff. He said that the goal is to have equalization rates by August for school tax apportionment purposes. He explained that whatever is decided in February is the recommended number unless there is more than a five percent change in level of assessment. Mr. Maher said that in this case the Town had only a 3.1 percent change in level of assessment which did not constitute a significant change to warrant an adjustment to the recommended tentative State equalization rate. But now, Mr. Maher said that the Town is saying that it wants the 3.1 percent change in level plus the 5 percent tolerance.

Dr. Bacheller asked if ORPTS' best guess on a final rate would be within 90 or 91. He said that he can see both sides but has concern with the stretch to get to a rate of 94. Dr. Bacheller said that he has a sense that the fair number might be a rate of 90.27.

Dr. Bacheller asked Mr. Gerberg, "How much should we pay attention to the established procedures and would he be comfortable if the Board deviated from them in this case?"

Mr. Gerberg responded that the role of the State Board is to determine complaints. He said that the procedures are business rules and guide how staff will determine a ratio. He said that they do not have the status of law and rules. He said that these procedures are not strictly internal and prepared in consultation with the assessment community. He said that many years ago, and prior to the merger, the Board actually approved these procedures. The Board is not bound by the procedures and if the Board thought it appropriate to not apply them or disregard them it would be within the Board's legal authority.

Mr. Rand asked Mr. Maher if a rate of 90.27 would be accurate. Mr. Maher responded that if the Town had claimed a level of assessment of 90.27, staff would have established a rate of 90.27 and been comfortable doing that. Mr. Rand commented that it is a good number.

Mr. Basile had no further comment.

Dr. Bacheller moved Resolution 12-17 with the substitution that the final 2012 State equalization for the Town of Franklin be 90.27. Mr. King seconded the motion. All voted aye. Mr. Rand noted that the motion was carried.

Agenda Item No. III - Privilege of the Floor

With no further business to come before the Board, on motion of Mr. King, seconded by Dr. Bacheller, the Board concluded its meeting at 11:32 A.M. The next Board meeting is Thursday, November 8, 2012.

Respectfully submitted,

Susan E. Savage
Acting Secretary of the State Board

MINUTES
NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE
STATE BOARD OF REAL PROPERTY TAX SERVICES

MEETING OF NOVEMBER 19, 2012

A meeting of the State Board of Real Property Tax Services was held in Executive Conference Room B (Room 219) at the New York State Department of Taxation and Finance at the W.A. Harriman State Campus, Albany, New York. The following members and staff were present:

Matthew Rand, Chairman
John Bacheller
Edgar King

Susan Savage, Assistant Deputy Commissioner and Acting Secretary of the State Board

Tammy Cumo, Assistant Counsel, Office of Counsel
Joe Gerberg, Legal Advisor to the State Board, Office of Counsel
Geoff Gloak, Acting Director of Public Information
Philip Hembdt, Senior Attorney, Office of Counsel
Patricia Holland, Director, Equalization and Central Services Bureau, ORPTS
Hung Kay Lo, Senior Attorney, Office of Counsel
Tim Maher, Director, Regional Support Services, ORPTS
Brian Moon, Real Property Analyst 2, Equalization Support Services, ORPTS
Darlene Maloney, Assistant to the State Board, Office of Counsel
Jack Moodie, Principal Accountant, Valuation Services Bureau, ORPTS
John Wolham, Director, Southern Regional Office, ORPTS

Also in attendance at the meeting was:

Robert Balog, Consultant, City of Yonkers
Richard Blancato, Special Counsel, City of Yonkers
Mark Russell, Assessor, City of Yonkers

NOTE: Detailed staff reports/recommendations to the State Board are available upon request. Resolutions of the State Board and the audio webcast of the meeting are available after the meeting date on the State Board's page at the Tax Department's website.

Mr. Rand called the State Board meeting to order at 10:30 A.M. Mr. Rand introduced himself and the Board members.

Agenda Item No. I-A – State Board Administration – Minutes of August 16, 2012 Board meeting

On motion of Mr. King, seconded by Dr. Bacheller, Mr. Rand stated that the minutes of the August 16, 2012 Board meeting stand approved and are, hereby, adopted as written.

Agenda Item II – State Equalization – Final 2012 State equalization rates for localities where complaints have been filed

Town of Brookhaven, Suffolk County

Mr. Maher reviewed the November 14, 2012 staff memorandum and the issues in the complaint filed by the Town of Brookhaven. Mr. Maher explained the demographics of the Town and that it is primarily residential, particularly that there were over 1,800 sales (typically large number) which were used in the sales ratio study. He stated that the value for the residential class, with a 95 percent confidence rate, was 0.90 percent resulting in the actual ratio of between 0.89 and 0.91.

Mr. Maher said that for the commercial class staff appraised 28 properties which resulted in a ratio for that class of 0.80 percent. The overall ratio for all classes in the Town was 0.88 percent. The Town claimed a Level of Assessment (LOA) of 0.91 which was within five percent; staff confirmed the LOA as the tentative State equalization rate.

Mr. Maher said that the Town requested in its complaint a State equalization rate of 0.98. The Town objected to the 210 sales used in the calculation of the residential ratios and to 27 appraisals that were used in the establishment of the Major Type B market value ratio. Staff reviewed each objection and removed 28 sales and changed four appraisals. Mr. Maher said that based on the small percentage of changes, as detailed in the staff responses, the calculated full value of the town was reduced by 0.67%. This change did not impact the final recommended rate because the calculated full value was still within five percent of the local estimate of full value. Staff recommended the establishment of a final 2012 State equalization rate of 0.91.

In response to a question from Dr. Bacheller, Mr. Gerberg responded that legally the Town is not precluded from seeking a State equalization rate that is different from its stated Level of Assessment. He said that the stated Level of Assessment is merely a declaration to the public. He explained that under the law a Town has the right to object to a tentative equalization rate even if it is equal to its stated level of assessment.

Dr. Bacheller said that this would seem like an opportunity to eliminate these frivolous arguments. Mr. Gerberg said that this is a common matter and that this has been discussed with the Board but the Board was not prepared to take action to not entertain complaints such as this.

Mr. King concurs with Dr. Bacheller.

There was no one from the Town in attendance at the Board meeting.

Dr. Bacheller moved Resolution 12-18. Mr. King seconded the motion. All voted aye. Mr. Rand noted that the motion was carried.

City of Yonkers, Westchester County

Mr. Maher reviewed the November 14, 2012 staff memorandum and the issues in the complaint filed by the City of Yonkers. Mr. Maher reviewed the demographics of the City and noted that it is primarily residential. Mr. Maher said that there were 310 residential sales used in a sales ratio study; the results of that study resulted in a ratio of 2.68 percent for the residential class. Staff is 95 percent confident that the rate would be between 2.63 and 2.74. He said that the ratio for the commercial class was estimated at 4.02. He explained that combining the commercial and residential ratios makes a 3.06 tentative State equalization rate. He said that the City claimed a level of Assessment of 3.35 which was more than five percent of the estimated rate; therefore, staff established the tentative rate at 3.06.

Mr. Maher said that the City did not make any objections to the residential class (78 percent of the properties). Mr. Maher stated that the City made objections relative to the commercial class on: 19 appraisals and claimed that ORPTS did not use Emergency Tenant Protection Act (EPTA) rents in the valuation of rental properties. Staff reviewed the objections and changed six commercial appraisals in response to the objections. He said that staff used EPTA rents. Mr. Maher concluded that changes to the appraisals produced a recommended final rate of 3.09 percent.

Mr. Blancato agreed that there are no objections to the residential properties. He said that a slight change in the rate costs the City large amounts in tax refunds.

Mr. Blancato reviewed specific data from the complaint providing several EPTA property rental examples. He commented that the difference in income or expenses used by the State was huge and in some cases a 40 percent difference. He said that the mass appraisal process was not the best process for some of the old complex properties where there are higher expense ratios, i.e., higher than the 30 percent used by ORPTS.

Mr. Russell said that there is a consortium of localities in Westchester County who have agreed to do a reassessment for the first time in over 50 years. He said that the State rate last year was 2.92 and this year it was computed at 3.06 percent. Mr. Russell explained that this equates to saying that the City lost 5 percent of its value in that one year. He commented that there are a record breaking amount of protests over the years (one in four homeowners complain; over 6,000 in the last four years) and loss of value in the residential class. He said that although ORPTS computed a 23 percent valuation increase, there was a 29 percent increase to the residential rate in 2007 – 2008. Additionally, he mentioned that the commercial vacancy rate is large. He said that it is the short sales that are affecting the market value and not the lack of the conduct of a reassessment.

Mr. Balog reviewed his credentials that he is qualified as an expert valuation witness for several courts. He said that each property has specific economic characteristics and to do a proper analysis the rental restrictions on multiple family residences need to be considered. He said that he believes that he has done that in his review of the 19 parcels.

Mr. Russell asked why the City can't receive its tentative State equalization rate prior to the City's tentative roll, i.e., prior to the Nov 1st, tentative roll date. Mr. Russell explained that if the five percent threshold were added to the tentative rate of 3.06, then the rate would be 3.21. Mr. Russell asked for consideration and suggested this compromise of a final rate of 3.21. He said that, although it would still be onerous with all the certiorari cases, it would be better than the ORPTS recommendation of 3.09 percent. Additionally, he requested that he be given the opportunity to review the staff responses to the complaint prior to the Board meeting.

Mr. Maher responded that the City is in a unique position where the tentative roll is filed seven months prior to the typical town roll in New York State. ORPTS does its best as it is still developing trends for the upcoming year. He said that the grievances are a reflection that the City is not assessing equitably. Further, Mr. Maher stated that the City has not complained against the residential class ratio; staff has great confidence in its recommended rate.

Mr. Wolham commented on the remark made by Mr. Russell that for 2012 we were unable to provide a major type totals report prior to the City filing its tentative roll. He responded that all the residential property information was available and shared with the City prior to that time. He also said that ORPTS used EPTA rents. Mr. Wolham explained that in 2008 the issue of using EPTA rents, was raised and Counsel for the State Board initiated a contact with the Division of Housing and Community Renewal (DHCR) for the release of the EPTA data. He said that the EPTA data was used in formulating those values. He said that the Department policy is to use EPTA data and to develop EPTA rents where rents are pervasive in a locality such as is the case for the City of Yonkers. Mr. Wolham said that as part of this review process and in response to the City's objections staff contacted DHCR to obtain additional EPTA data for five of the 15 rental properties. He explained that the new information was used to cross-check the work completed; in the process of checking one minor change was made and one major change was made. He mentioned that this review upheld work already completed by the ORPTS appraiser. He emphasized that every effort was made to obtain information at a day-long meeting in late October 2009 prior to the issuance of that roll when the appraisals were first use. He commented that there was no effort made by the City with the information submitted to reconcile how this assemblage of data related back to the property being appraised.

In response to a question from Dr. Bacheller about the original property information, Mr. Wolham responded that the expenses used by ORPTS were within that range that the City provided. Mr. Wolham said that the information provided by the City supported the work done by ORPTS.

Mr. Wolham said that at the risk of overstepping his bounds, as the manager of the region, he has no objection to the solution proposed by Mr. Russell for a final rate of 3.21. He said that Mr. Russell does not receive the entire Major Type Totals Report prior to the tentative roll date, but he received data for residential properties which represent 70 percent of the City's market value. Mr. Wolham said that regional staff provided a tentative trend number to Mr. Russell before the issuance of the tentative roll but could not provide a final commercial trend.

Commercial trend analysis can only be done after all the sales information is analyzed in early October. Mr. Wolham said that without that data, Mr. Russell does not have the ability to select a ratio within the plus or minus five percent tolerance.

Mr. Russell added that the City is open to providing income and expense information and a list of short sales and foreclosures.

In response to a question from Mr. Rand, Mr. Wolham said that the commercial trend is developed using a group that represents the southern Westchester county cities. He said that the lead market analyst in Albany computes that trend. He said that the trend is blended with residential and commercial properties. He added that relative to the 19 properties for which there was an objection, only five properties had income and expense schedules. He stated that there was one additional property submitted that was not legible. Mr. Wolham said that he is not trying to impugn the City's efforts but an appraiser has to look at a schedule to determine if the numbers are realistic. For example, there was one commercial property where an owner reported a negative income which is not realistic. Mr. Wolham said that the information cannot be blindly accepted.

In response to Mr. Rand's question on the model, Mr. Russell said that there are many short sales and anomalies within neighborhoods. He said that these sales would normally be discarded.

In response to a question from Mr. Rand, Mr. Russell said that there were probably about 200 short sales last year and another 200 short sales this year. Mr. Rand said that on the point of short sales it is his opinion that they largely represent true value and are not foreclosures that are under market value.

In response to a question from Dr. Bacheller on the tentative roll date, Mr. Russell said that there was a short window (30 days) to review and reply to all the sales. He said that there were 2,400 complaints and 1,800 SCARs in the middle of the process which compounds the staffing problem.

In response to a question from Dr. Bacheller, Mr. Russell said that the tentative roll filing date was established as a local law in the early 1980's to assist with the City's financial difficulties. Dr. Bacheller asked if it was possible to move the date back. Mr. Russell responded that he was going to bring up the matter when the reassessment occurs (probably not for at least three years) because the localities that agree to do a revaluation need to be on the same calendar.

Mr. Rand asked if there is a possibility to use this information for the next time around. Mr. Russell said that analysis of the short sale issue would help in the future. Mr. Wolham said that ORPTS relies on the locality to review and make sales corrections. He said that ORPTS staff is open to discuss but ultimately it is up to the City to determine the sales that are arms-length.

Mr. Russell said the problem is the lack of inclusivity of the short sales. He said it is the higher ratios are not being considered in the analysis and that is the problem.

Mr. Rand stated that the commercial issues are a big part of the “puzzle”.

Mr. King said that he understands the City’s dilemma but also understands the Department’s responsibility to justify its work in establishing rates.

Dr. Bacheller said that to the extent that the City can build its case, it is difficult for the Board to respond but he heard that there was a suggestion for a final State equalization rate of 3.21. Dr. Bacheller moved this recommendation. Mr. King seconded the motion even though he noted that he didn’t like the way the number was derived; Mr. King added that compromise is a valuable tool. Mr. Rand asked to see continuation of the work between ORPTS and the City so that there is a better way to work together and these complaint issues do not come up next year. All Board members voted aye approving a final State equalization rate of 3.21 for the City of Yonkers 2012 assessment roll.

On motion of Dr. Bacheller, seconded by Mr. King, the Board approved that Resolution 12-19 be amended to reflect the revised rate. Mr. Rand noted that the motion was carried.

Agenda Item No. I-B – State Board Administration – 2013 Meeting Schedule

On motion of Mr. King, seconded by Dr. Bacheller, the Board approved the 2013 proposed Meeting Schedule. Meeting dates for 2013 are: February 21, May 21, August 15, and November 7.

Agenda Item No. III - Privilege of the Floor

With no further business to come before the Board, on motion of Dr. Bacheller, seconded by Mr. King, the Board concluded its meeting at 11:33 A.M. The next Board meeting is Thursday, February 21, 2013.

Respectfully submitted,

Susan E. Savage
Acting Secretary of the State Board

RESOLUTIONS

ADOPTED AT 2012 MEETINGS OF THE

NEW YORK STATE

BOARD OF REAL PROPERTY TAX SERVICES

PROCEEDINGS OF 2012

STATE BOARD RESOLUTIONS

NUMERICAL INDEX

May 10, 2012

<u>Resolution Number</u>	<u>Subject</u>
12-01	Establish final 2012 special franchise assessments for Iroquois Gas Transmission System for certain localities where a complaint was filed
12-02	Establish final 2012 special franchise assessments and full values for Millennium Pipeline Company for certain localities where complaints were filed
12- 03	Establish a final 2012 special franchise full value for Saratoga Water Services, Inc. for the Town of Stillwater where a complaint was filed
12-04	Establish final 2012 special franchise assessments and full values for Broadwing Communications for certain localities where complaints were filed
12-05	Establish final 2012 special franchise assessments and full values for Genuity Solutions, Inc. for certain localities where complaints were filed
12-06	Establish final 2012 special franchise assessments and full values for Level 3 Communications, LLC for certain localities where complaints were filed
12-07	Establish final 2012 special franchise assessments and full values for Telecove, Inc. for certain localities where complaints were filed
12-08	Establish final 2012 special franchise assessments and full values for Wiltel Communications Group for certain localities where complaints were filed
12-09	Establish final 2012 special franchise full values for Level 3 Communications, LLC for the City of New York where a complaint was filed
12-10	Establish final 2012 special franchise full values for Genuity Solutions, Inc. for the City of New York where a complaint was filed

**State Board Resolutions
Numerical Index**

<u>Resolution Number</u>	<u>Subject</u>
12-11	Establish a final 2012 special franchise full value for Looking Glass Network for the City of New York where a complaint was filed
12-12	Establish final 2012 special franchise full values for Consolidated Edison Company of New York, Inc. for the City of New York where a complaint was filed
12-13	Establish a final 2012 railroad ceiling for Wellsboro and Corning Railroad for the Town of Lindley where a complaint was filed

July 24, 2012

<u>Resolution Number</u>	<u>Subject</u>
12-14	Establish a final 2012 State equalization rate for the Town of Brighton, Franklin County where a complaint was filed
12-15	Establish a final 2012 State equalization rate and class equalization rates for the Town of Stony Point, Rockland County where a complaint was filed

August 16, 2012

<u>Resolution Number</u>	<u>Subject</u>
12-16	Resolution honoring Michael Joseph, Jr., former Member of the State Board of Real Property Tax Services
12-17	Establish a final 2012 State equalization rate for the Town of Franklin, Delaware County where a complaint was filed

November 19, 2012

<u>Resolution Number</u>	<u>Subject</u>
12-18	Establish a final 2012 State equalization rate for the Town of Brookhaven, Suffolk County where a complaint was filed
12-19	Establish a final 2012 State equalization rate for the City of Yonkers, Westchester County where a complaint was filed

STATE BOARD RESOLUTIONS

SUBJECT INDEX

**Resolution
Number**

Board Administration

Resolution honoring Michael Joseph, Jr., former Member of the State Board of
Real Property Tax Services..... 12-16

State Equalization

Establish a final 2012 State equalization rate for the Town of Brighton,
Franklin County where a complaint was filed 12-14

Establish a final 2012 State equalization rate and class equalization rates for the
Town of Stony Point, Rockland County where a complaint was filed..... 12-15

Establish a final 2012 State equalization rate for the Town of Franklin,
Delaware County where a complaint was filed 12-17

Establish a final 2012 State equalization rate for the Town of Brookhaven,
Suffolk County where a complaint was filed..... 12-18

Establish a final 2012 State equalization rate for the City of Yonkers,
Westchester County where a complaint was filed 12-19

Railroad Ceilings

Establish a final 2012 railroad ceiling for Wellsboro and Corning Railroad for the
Town of Lindley where a complaint was filed 12-13

State Assessments and Values

Establish final 2012 special franchise assessments for Iroquois Gas Transmission
System for certain localities where a complaint was filed..... 12-01

Establish final 2012 special franchise assessments and full values for Millennium
Pipeline Company for certain localities where complaints were filed 12-02

Establish a final 2012 special franchise full value for Saratoga Water Services, Inc. for
the Town of Stillwater where a complaint was filed 12-03

Establish final 2012 special franchise assessments and full values for Broadwing
Communications for certain localities where complaints were filed..... 12-04

**State Board Resolutions
Subject Index**

	<u>Resolution Number</u>
Establish final 2012 special franchise assessments and full values for Genuity Solutions, Inc. for certain localities where complaints were filed.....	12-05
Establish final 2012 special franchise assessments and full values for Level 3 Communications, LLC for certain localities where complaints were filed	12-06
Establish final 2012 special franchise assessments and full values for Telecove, Inc. for certain localities where complaints were filed	12-07
Establish final 2012 special franchise assessments and full values for Wiltel Communications Group for certain localities where complaints were filed.....	12-08
Establish final 2012 special franchise full values for Level 3 Communications, LLC for the City of New York where a complaint was filed.....	12-09
Establish final 2012 special franchise full values for Genuity Solutions, Inc. for the City of New York where a complaint was filed	12-10
Establish a final 2012 special franchise full value for Looking Glass Network for the City of New York where a complaint was filed	12-11
Establish final 2012 special franchise full values for Consolidated Edison Company of New York, Inc. for the City of New York where a complaint was filed.....	12-12



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

W.A. HARRIMAN CAMPUS, ALBANY, NY 12227

RESOLUTION 12-01

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 as amended by Part W of Chapter 56 of the Laws of 2010; and

WHEREAS, on February 2, 2012 the tentative special franchise assessments for Iroquois Gas Transmission System, L.P. (Iroquois Gas) for select cities and towns were determined by the Office of Real Property Tax Services (ORPTS); and

WHEREAS, pursuant to Real Property Tax Law, section 608 notice of the tentative special franchise assessment(s) and the scheduled hearing date was mailed to the special franchise owner and chief executive officer of each assessing unit on February 3, 2012; and

WHEREAS, a complaint (#SF-12-01), dated February 17, 2012, was filed by Iroquois Gas as specified in Real Property Tax Law, section 610 and 9 NYCRR 197-4.2; and

WHEREAS, a hearing pursuant to Real Property Tax Law, section 612 and 9 NYCRR 197-4.2 was held with regard to this complaint on March 8, 2012; and

WHEREAS, no appearance on behalf of Iroquois Gas was made at the March 8, 2012 hearing; 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, dated April 25, 2012; and

WHEREAS, the State Board has reviewed the abovementioned staff report 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 2012 final special franchise assessments as set forth in List No. SF-16, on file in the ORPTS, and submitted in Agenda Item II-A, are determined to be the final assessments, and that such assessments be certified to these municipalities to be used as the special franchise assessments on the respective 2012 assessment roll.

Voting in favor: Commissioners Bacheller, Joseph and King

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 10, 2012.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of May 2012.

Susan E. Savage
Acting Secretary of the State Board



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

W.A. HARRIMAN CAMPUS, ALBANY, NY 12227

RESOLUTION 12-02

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 as amended by Part W of Chapter 56 of the Laws of 2010; and

WHEREAS, on February 2, 2012 the tentative special franchise assessments and full values for Millennium Pipeline Company, LLC (Millennium Pipeline) for select cities, towns and villages were determined by the Office of Real Property Tax Services (ORPTS); and

WHEREAS, pursuant to Real Property Tax Law, section 608 notice of the tentative special franchise assessments and full values and the scheduled hearing date was mailed to the special franchise owner and chief executive officer of each assessing unit on February 3, 2012; and

WHEREAS, complaints (#SF-12-02 and #SF-12-03), dated February 22, 2012, were filed by Millennium Pipeline as specified in Real Property Tax Law, section 610 and 9 NYCRR 197-4.2; and

WHEREAS, a hearing pursuant to Real Property Tax Law, section 612 and 9 NYCRR 197-4.2 was held with regard to this complaint on March 8, 2012; and

WHEREAS, no appearance on behalf of Millennium Pipeline was made at the March 8, 2012 hearing; 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, dated April 25, 2012; and

WHEREAS, the State Board has reviewed the abovementioned staff report 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 2012 final special franchise assessments and full values as set forth in List No. SF-16, on file in the ORPTS, and submitted in Agenda Item II-A, are determined to be the final assessments and full values, and that such assessments and full values be certified to these municipalities to be used as the special franchise assessments and full values on the respective 2012 assessment roll.

Voting in favor: Commissioners Bacheller, Joseph and King

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 10, 2012.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of May 2012.

Susan E. Savage
Acting Secretary of the State Board



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

W.A. HARRIMAN CAMPUS, ALBANY, NY 12227

RESOLUTION 12-03

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 as amended by Part W of Chapter 56 of the Laws of 2010; and

WHEREAS, on February 2, 2012 the tentative special franchise full value for Saratoga Water Services, Inc. (Saratoga Water) for the Town of Stillwater was determined by the Office of Real Property Tax Services (ORPTS); and

WHEREAS, pursuant to Real Property Tax Law, section 608 notice of the tentative special franchise full value and the scheduled hearing date was mailed to the special franchise owner and chief executive officer of the assessing unit on February 3, 2012; and

WHEREAS, a complaint (#SF-12-04), dated February 21, 2012, was filed by Saratoga Water as specified in Real Property Tax Law, section 610 and 9 NYCRR 197-4.2; and

WHEREAS, a hearing pursuant to Real Property Tax Law, section 612 and 9 NYCRR 197-4.2 was held with regard to this complaint on March 8, 2012; and

WHEREAS, at the March 8, 2012 hearing an appearance was made on behalf of Saratoga Water; 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, dated April 25, 2012; and

WHEREAS, the State Board has reviewed the abovementioned staff report 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 2012 final special franchise full value as set forth in List No. SF-16, on file in the ORPTS, and submitted in Agenda Item II-A, is determined to be the final full value, and that such full value be certified to the Town of Stillwater to be used as the special franchise full value on the respective 2012 assessment roll.

Voting in favor: Commissioners Bacheller, Joseph and King

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 10, 2012.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of May 2012.

Susan E. Savage
Acting Secretary of the State Board



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

W.A. HARRIMAN CAMPUS, ALBANY, NY 12227

RESOLUTION 12-04

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 as amended by Part W of Chapter 56 of the Laws of 2010; and

WHEREAS, on February 2, 2012 the tentative special franchise assessments and full values for Broadwing Communications for select cities, towns and villages were determined by the Office of Real Property Tax Services (ORPTS); and

WHEREAS, pursuant to Real Property Tax Law, section 608 notice of the tentative special franchise assessments and full values and the scheduled hearing date was mailed to the special franchise owner and chief executive officer of each assessing unit on February 3, 2012; and

WHEREAS, complaints (#SF-12-06 and #SF-12-07), dated February 22, 2012, were filed by Broadwing Communications as specified in Real Property Tax Law, section 610 and 9 NYCRR 197-4.2; and

WHEREAS, a hearing pursuant to Real Property Tax Law, section 612 and 9 NYCRR 197-4.2 was held with regard to this complaint on March 8, 2012; and

WHEREAS, at the March 8, 2012 hearing an appearance was made on behalf of Broadwing Communications; 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, dated April 25, 2012; and

WHEREAS, the State Board has reviewed the abovementioned staff report 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 2012 final special franchise assessments and full values as set forth in List No. SF-16, on file in the ORPTS, and submitted in Agenda Item II-A, are determined to be the final assessments and full values, and that such assessments and full values be certified to these municipalities to be used as the special franchise assessments and full values on the respective 2012 assessment roll.

Voting in favor: Commissioners Bacheller, Joseph and King

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 10, 2012.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of May 2012.

Susan E. Savage
Acting Secretary of the State Board



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

W.A. HARRIMAN CAMPUS, ALBANY, NY 12227

RESOLUTION 12-05

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 as amended by Part W of Chapter 56 of the Laws of 2010; and

WHEREAS, on February 2, 2012 the tentative special franchise assessments and full values for Genuity Solutions, Inc. (Genuity) for select cities, towns and villages were determined by the Office of Real Property Tax Services (ORPTS); and

WHEREAS, pursuant to Real Property Tax Law, section 608 notice of the tentative special franchise assessments and full values and the scheduled hearing date was mailed to the special franchise owner and chief executive officer of each assessing unit on February 3, 2012; and

WHEREAS, complaints (#SF-12-08 and #SF-12-09), dated February 22, 2012, were filed by Genuity as specified in Real Property Tax Law, section 610 and 9 NYCRR 197-4.2; and

WHEREAS, a hearing pursuant to Real Property Tax Law, section 612 and 9 NYCRR 197-4.2 was held with regard to this complaint on March 8, 2012; and

WHEREAS, at the March 8, 2012 hearing an appearance was made on behalf of Genuity; 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, dated April 25, 2012; and

WHEREAS, the State Board has reviewed the abovementioned staff report 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 2012 final special franchise assessments and full values as set forth in List No. SF-16, on file in the ORPTS, and submitted in Agenda Item II-A, are determined to be the final assessments and full values, and that such assessments and full values be certified to these municipalities to be used as the special franchise assessments and full values on the respective 2012 assessment roll.

Voting in favor: Commissioners Bacheller, Joseph and King

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 10, 2012.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of May 2012.

Susan E. Savage
Acting Secretary of the State Board



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

W.A. HARRIMAN CAMPUS, ALBANY, NY 12227

RESOLUTION 12-06

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 as amended by Part W of Chapter 56 of the Laws of 2010; and

WHEREAS, on February 2, 2012 the tentative special franchise assessments and full values for Level 3 Communications, LLC (Level 3) for select cities and towns were determined by the Office of Real Property Tax Services (ORPTS); and

WHEREAS, pursuant to Real Property Tax Law, section 608 notice of the tentative special franchise assessments and full values and the scheduled hearing date was mailed to the special franchise owner and chief executive officer of each assessing unit on February 3, 2012; and

WHEREAS, complaints (#SF-12-10 and #SF-12-11), dated February 22, 2012, were filed by Level 3 as specified in Real Property Tax Law, section 610 and 9 NYCRR 197-4.2; and

WHEREAS, a hearing pursuant to Real Property Tax Law, section 612 and 9 NYCRR 197-4.2 was held with regard to this complaint on March 8, 2012; and

WHEREAS, at the March 8, 2012 hearing an appearance was made on behalf of Level 3; 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, dated April 25, 2012; and

WHEREAS, the State Board has reviewed the abovementioned staff report 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 2012 final special franchise assessments and full values as set forth in List No. SF-16, on file in the ORPTS, and submitted in Agenda Item II-A, are determined to be the final assessments and full values, and that such assessments and full values be certified to these municipalities to be used as the special franchise assessments and full values on the respective 2012 assessment roll.

Voting in favor: Commissioners Bacheller, Joseph and King

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 10, 2012.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of May 2012.

Susan E. Savage
Acting Secretary of the State Board



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

W.A. HARRIMAN CAMPUS, ALBANY, NY 12227

RESOLUTION 12-07

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 as amended by Part W of Chapter 56 of the Laws of 2010; and

WHEREAS, on February 2, 2012 the tentative special franchise assessments and full values for Telecove, Inc. (Telecove) for select cities and towns were determined by the Office of Real Property Tax Services (ORPTS); and

WHEREAS, pursuant to Real Property Tax Law, section 608 notice of the tentative special franchise assessments and full values and the scheduled hearing date was mailed to the special franchise owner and chief executive officer of each assessing unit on February 3, 2012; and

WHEREAS, complaints (#SF-12-12 and #SF-12-13), dated February 22, 2012, were filed by Telecove as specified in Real Property Tax Law, section 610 and 9 NYCRR 197-4.2; and

WHEREAS, a hearing pursuant to Real Property Tax Law, section 612 and 9 NYCRR 197-4.2 was held with regard to this complaint on March 8, 2012; and

WHEREAS, at the March 8, 2012 hearing an appearance was made on behalf of Telecove; 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, dated April 25, 2012; and

WHEREAS, the State Board has reviewed the abovementioned staff report 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 2012 final special franchise assessments and full values as set forth in List No. SF-16, on file in the ORPTS, and submitted in Agenda Item II-A, are determined to be the final assessments and full values, and that such assessments and full values be certified to these municipalities to be used as the special franchise assessments and full values on the respective 2012 assessment roll.

Voting in favor: Commissioners Bacheller, Joseph and King

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 10, 2012.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of May 2012.

Susan E. Savage
Acting Secretary of the State Board



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

W.A. HARRIMAN CAMPUS, ALBANY, NY 12227

RESOLUTION 12-08

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 as amended by Part W of Chapter 56 of the Laws of 2010; and

WHEREAS, on February 2, 2012 the tentative special franchise assessments and full values for Wiltel Communications Group (Wiltel) for select cities, towns and villages were determined by the Office of Real Property Tax Services (ORPTS); and

WHEREAS, pursuant to Real Property Tax Law, section 608 notice of the tentative special franchise assessments and full values and the scheduled hearing date was mailed to the special franchise owner and chief executive officer of each assessing unit on February 3, 2012; and

WHEREAS, complaints (#SF-12-14 and #SF-12-15), dated February 22, 2012, were filed by Wiltel as specified in Real Property Tax Law, section 610 and 9 NYCRR 197-4.2; and

WHEREAS, a hearing pursuant to Real Property Tax Law, section 612 and 9 NYCRR 197-4.2 was held with regard to this complaint on March 8, 2012; and

WHEREAS, at the March 8, 2012 hearing an appearance was made on behalf of Wiltel; 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, dated April 25, 2012; and

WHEREAS, the State Board has reviewed the abovementioned staff report 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 2012 final special franchise assessments and full values as set forth in List No. SF-16, on file in the ORPTS, and submitted in Agenda Item II-A, are determined to be the final assessments and full values, and that such assessments and full values be certified to these municipalities to be used as the special franchise assessments and full values on the respective 2012 assessment roll.

Voting in favor: Commissioners Bacheller, Joseph and King

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 10, 2012.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of May 2012.

Susan E. Savage
Acting Secretary of the State Board



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

W.A. HARRIMAN CAMPUS, ALBANY, NY 12227

RESOLUTION 12-09

WHEREAS, the State Board of Real Property Tax Services has the power to determine the final special franchise full value for which a complaint has been filed pursuant to section 614 of the Real Property Tax Law as amended by Part W of Chapter 56 of the Laws of 2010; and

WHEREAS, on March 8, 2012 the tentative special franchise full values for Level 3 Communications, LLC (Level 3) for the City of New York were determined by the Office of Real Property Tax Services (ORPTS); and

WHEREAS, pursuant to Real Property Tax Law, section 608 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 the City on March 9, 2012; and

WHEREAS, a complaint (#SF-12-16), dated March 22, 2012, was filed by Level 3 as specified in Real Property Tax Law, section 610 and 9 NYCRR 197-4.2; and

WHEREAS, a hearing pursuant to Real Property Tax Law, section 612 and 9 NYCRR 197-4.2 was held with regard to this complaint on April 11, 2012; and

WHEREAS, at the April 11, 2012 hearing an appearance was made on behalf of Level 3; 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, dated April 25, 2012; and

WHEREAS, the State Board has reviewed the abovementioned staff report 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 2012 final special franchise full values as set forth in List No. SF-19, on file in the ORPTS, and submitted in Agenda Item II-B, are determined to be the final full values, and that such full values be certified to the City of New York to be used as the special franchise full values on the respective 2012 assessment roll.

Voting in favor: Commissioners Bacheller, Joseph and King

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 10, 2012.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of May 2012.

Susan E. Savage
Acting Secretary of the State Board



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

W.A. HARRIMAN CAMPUS, ALBANY, NY 12227

RESOLUTION 12-10

WHEREAS, the State Board of Real Property Tax Services has the power to determine the final special franchise full value for which a complaint has been filed pursuant to section 614 of the Real Property Tax Law as amended by Part W of Chapter 56 of the Laws of 2010; and

WHEREAS, on March 8, 2012 the tentative special franchise full values for Genuity Solutions, Inc. (Genuity) for the City of New York were determined by the Office of Real Property Tax Services (ORPTS); and

WHEREAS, pursuant to Real Property Tax Law, section 608 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 the City on March 9, 2012; and

WHEREAS, a complaint (#SF-12-17), dated March 22, 2012, was filed by Genuity as specified in Real Property Tax Law, section 610 and 9 NYCRR 197-4.2; and

WHEREAS, a hearing pursuant to Real Property Tax Law, section 612 and 9 NYCRR 197-4.2 was held with regard to this complaint on April 11, 2012; and

WHEREAS, at the April 11, 2012 hearing an appearance was made on behalf of Genuity; 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, dated April 25, 2012; and

WHEREAS, the State Board has reviewed the abovementioned staff report 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 2012 final special franchise full values as set forth in List No. SF-19, on file in the ORPTS, and submitted in Agenda Item II-B, are determined to be the final full values, and that such full values be certified to the City of New York to be used as the special franchise full values on the respective 2012 assessment roll.

Voting in favor: Commissioners Bacheller, Joseph and King

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 10, 2012.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of May 2012.

Susan E. Savage
Acting Secretary of the State Board



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

W.A. HARRIMAN CAMPUS, ALBANY, NY 12227

RESOLUTION 12-11

WHEREAS, the State Board of Real Property Tax Services has the power to determine the final special franchise full value for which a complaint has been filed pursuant to section 614 of the Real Property Tax Law as amended by Part W of Chapter 56 of the Laws of 2010; and

WHEREAS, on March 8, 2012 a tentative special franchise full value for Looking Glass Network (Looking Glass) for the City of New York was determined by the Office of Real Property Tax Services (ORPTS); and

WHEREAS, pursuant to Real Property Tax Law, section 608 notice of the tentative special franchise full value and the scheduled hearing date was mailed to the special franchise owner and chief executive officer of the City on March 9, 2012; and

WHEREAS, a complaint (#SF-12-18), dated March 22, 2012, was filed by Looking Glass as specified in Real Property Tax Law, section 610 and 9 NYCRR 197-4.2; and

WHEREAS, a hearing pursuant to Real Property Tax Law, section 612 and 9 NYCRR 197-4.2 was held with regard to this complaint on April 11, 2012; and

WHEREAS, at the April 11, 2012 hearing an appearance was made on behalf of Looking Glass; 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, dated April 25, 2012; and

WHEREAS, the State Board has reviewed the abovementioned staff report 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 2012 final special franchise full value as set forth in List No. SF-19, on file in the ORPTS, and submitted in Agenda Item II-B, is determined to be the final full value, and that such full value be certified to the City of New York to be used as the special franchise full value on the respective 2012 assessment roll.

Voting in favor: Commissioners Bacheller, Joseph and King

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 10, 2012.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of May 2012.

Susan E. Savage
Acting Secretary of the State Board



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

W.A. HARRIMAN CAMPUS, ALBANY, NY 12227

RESOLUTION 12-12

WHEREAS, the State Board of Real Property Tax Services has the power to determine the final special franchise full value for which a complaint has been filed pursuant to section 614 of the Real Property Tax Law as amended by Part W of Chapter 56 of the Laws of 2010; and

WHEREAS, on March 8, 2012 the tentative special franchise full values for Consolidated Edison Company of New York, Inc. (Consolidated Edison) for the City of New York were determined by the Office of Real Property Tax Services (ORPTS); and

WHEREAS, pursuant to Real Property Tax Law, section 608 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 the City on March 9, 2012; and

WHEREAS, a complaint (#SF-12-19), dated March 29, 2012, was filed by Consolidated Edison as specified in Real Property Tax Law, section 610 and 9 NYCRR 197-4.2; and

WHEREAS, a hearing pursuant to Real Property Tax Law, section 612 and 9 NYCRR 197-4.2 was held with regard to this complaint on April 11, 2012; and

WHEREAS, no appearance on behalf of Consolidated Edison was made at the April 11, 2012 hearing; 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, dated April 25, 2012; and

WHEREAS, the State Board has reviewed the abovementioned staff report 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 2012 final special franchise full values as set forth in List No. SF-19, on file in the ORPTS, and submitted in Agenda Item II-B, are determined to be the final full values, and that such full values be certified to the City of New York to be used as the special franchise full values on the respective 2012 assessment roll.

Voting in favor: Commissioners Bacheller, Joseph and King

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 10, 2012.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of May 2012.

Susan E. Savage
Acting Secretary of the State Board



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

W.A. HARRIMAN CAMPUS, ALBANY, NY 12227

RESOLUTION 12-13

WHEREAS, the State Board of Real Property Tax Services has the power to determine the final railroad ceiling for which a complaint has been filed pursuant to section 489-ll of the Real Property Tax Law as amended by Part W of Chapter 56 of the Laws of 2010; and

WHEREAS, on February 16, 2012 the tentative railroad ceiling for Wellsboro and Corning Railroad for the Town of Lindley was determined by the Office of Real Property Tax Services (ORPTS); and

WHEREAS, pursuant to Real Property Tax Law, section 489-kk notice of the tentative railroad ceiling and the scheduled hearing date was mailed to the railroad owner and assessing unit February 16, 2012; and

WHEREAS, a complaint (#RC-12-01), dated March 13, 2012, was filed by the Town of Lindley as specified in Real Property Tax Law, section 489-kk and 9 NYCRR 200-6.4; and

WHEREAS, a hearing pursuant to Real Property Tax Law, section 489-kk and 9 NYCRR 200-6.5 was held with regard to this complaint on March 22, 2012; and

WHEREAS, at the March 22, 2012 hearing an appearance was made on behalf of the Town of Lindley; 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, dated April 25, 2012; and

WHEREAS, the State Board has reviewed the abovementioned staff report 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 2012 final railroad ceiling as set forth in List No. RC-11, on file in the ORPTS, and submitted in Agenda Item III, is determined to be the final railroad ceiling, and that such railroad ceiling be certified to the Town of Lindley to be used as the railroad ceiling on the respective 2012 assessment roll.

Voting in favor: Commissioners Bacheller, Joseph and King

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 10, 2012.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 10th day of May 2012.

Susan E. Savage
Acting Secretary of the State Board



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

W.A. HARRIMAN CAMPUS, ALBANY, NY 12227

RESOLUTION 12-14

WHEREAS, the State Board of Real Property Tax Services has the power to determine the final State equalization rates for which a complaint has been filed pursuant to section 1210 of the Real Property Tax Law as amended by Part W of Chapter 56 of the Laws of 2010; and

WHEREAS, on May 15, 2012 the tentative State equalization rate for the Town of Brighton, Franklin County, was determined by the Office of Real Property Tax Services (ORPTS) in accordance with 9 NYCRR Part 186; and

WHEREAS, pursuant to Real Property Tax Law, section 1204 and 9 NYCRR 186-2.7, notice of the determination of the tentative State equalization rate and the scheduled hearing date was mailed to the Town on May 18, 2012; and

WHEREAS, a complaint (Form RP-6085), dated May 24, 2012, was filed by the Town as specified in Real Property Tax Law, section 1206 and 9 NYCRR 186-15.2; and

WHEREAS, a hearing pursuant to Real Property Tax Law, section 1208 and 9 NYCRR 186-15.5, was held on June 12, 2012; and

WHEREAS, at the June 12, 2012 hearing no appearance was made on behalf of the Town; and

WHEREAS, ORPTS staff has reviewed the complaint, filed reports regarding such review with the Complaint Review Panel, and have made recommendations. The results of the review are annexed hereto, made a part hereof and summarized in the memorandum to the State Board, dated July 10, 2012; 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



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

W.A. HARRIMAN CAMPUS, ALBANY, NY 12227

RESOLUTION 12-15

WHEREAS, the State Board of Real Property Tax Services has the power to determine the final State equalization rates for which a complaint has been filed pursuant to section 1210 of the Real Property Tax Law as amended by Part W of Chapter 56 of the Laws of 2010; and

WHEREAS, on May 22, 2012 the tentative State equalization rate and class equalization rates for the Town of Stony Point, Rockland County, was determined by the Office of Real Property Tax Services (ORPTS) in accordance with 9 NYCRR Part 186; and

WHEREAS, pursuant to Real Property Tax Law, section 1204 and 9 NYCRR 186-2.7, notice of the determination of the tentative State equalization rate, class equalization rates and the scheduled hearing date was mailed to the Town on May 25, 2012; and

WHEREAS, a complaint (Form RP-6085), dated June 13, 2012, was filed by the Town as specified in Real Property Tax Law, section 1206 and 9 NYCRR 186-15.2; and

WHEREAS, a hearing pursuant to Real Property Tax Law, section 1208 and 9 NYCRR 186-15.5, was held on June 19, 2012; and

WHEREAS, at the June 19, 2012 hearing an appearance was made on behalf of the Town and a written statement, dated June 29, 2012, in lieu of oral testimony was submitted; and

WHEREAS, ORPTS staff has reviewed the complaint, filed reports regarding such review with the Complaint Review Panel, and have made recommendations. The results of the review are annexed hereto, made a part hereof and summarized in the memorandum to the State Board, dated July 10, 2012; 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 2012 State equalization rate and class equalization rates for the Town of Stony Point as set forth in the Lists entitled “Recommended Final State Equalization Rates for 2012 Assessment Rolls for Cities and Towns Which Have Filed Complaints” identified as II: Attachment B, dated July 10, 2012 and “Recommended Final Class Equalization Rates for 2011 Assessment Rolls for Cities and Towns Which Have Filed Complaints” identified as II: Attachment C, dated July 10, 2012, is determined to be the final State equalization rate and class equalization rates, and that such rates be certified for the respective 2012 assessment roll.

Voting in favor: Commissioner Bacheller, Joseph and King

Voting against: None

Abstaining: Commissioner Rand

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, including the Findings and Determinations, duly adopted by the State Board on July 24, 2012.

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 July 2012.

Susan E. Savage
Acting Secretary of the State Board



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

W.A. HARRIMAN CAMPUS, ALBANY, NY 12227

RESOLUTION 12-17

WHEREAS, the State Board of Real Property Tax Services has the power to determine the final State equalization rates for which a complaint has been filed pursuant to section 1210 of the Real Property Tax Law as amended by Part W of Chapter 56 of the Laws of 2010; and

WHEREAS, on June 12, 2012 the tentative State equalization rate for the Town of Franklin, Delaware County, was determined by the Office of Real Property Tax Services (ORPTS) in accordance with 9 NYCRR Part 186; and

WHEREAS, pursuant to Real Property Tax Law, section 1204 and 9 NYCRR 186-2.7, notice of the determination of the tentative State equalization rate and the scheduled hearing date was mailed to the Town on June 15, 2012; and

WHEREAS, a complaint (Form RP-6085), dated July 03, 2012, was filed by the Town as specified in Real Property Tax Law, section 1206 and 9 NYCRR 186-15.2; and

WHEREAS, a hearing pursuant to Real Property Tax Law, section 1208 and 9 NYCRR 186-15.5, was held on July 11, 2012; and

WHEREAS, at the July 11, 2012 hearing no appearance was made on behalf of the Town; and

WHEREAS, ORPTS staff has reviewed the complaint, filed reports regarding such review with the Complaint Review Panel, and have made recommendations. The results of the review are annexed hereto, made a part hereof and summarized in the memorandum to the State Board, dated August 07, 2012; and

WHEREAS, the State Board has reviewed the abovementioned staff reports and recommendations, as well as the exhibits submitted by the Town, and based upon its review of this material the Board concludes that a final State equalization rate of 90.27 should be established under the circumstances; now therefore, be it

RESOLVED, that the State Board hereby adopts staff’s factual conclusions, as modified by the Town’s submissions, 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 2012 State equalization rate for the Town of Franklin is determined to be 90.27, and that such rate be certified for the respective 2012 assessment roll.

Voting in favor: Commissioners Bacheller, 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, including the Findings and Determinations, duly adopted by the State Board on August 16, 2012.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 16th day of August 2012.

/s/ Susan E. Savage
Acting Secretary of the State Board



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

W.A. HARRIMAN CAMPUS, ALBANY, NY 12227

RESOLUTION 12-18

WHEREAS, the State Board of Real Property Tax Services has the power to determine the final State equalization rates for which a complaint has been filed pursuant to section 1210 of the Real Property Tax Law as amended by Part W of Chapter 56 of the Laws of 2010; and

WHEREAS, on July 16, 2012 the tentative State equalization rate for the Town of Brookhaven, Suffolk County, was determined by the Office of Real Property Tax Services (ORPTS) in accordance with 20 NYCRR Part 8186; and

WHEREAS, pursuant to Real Property Tax Law, section 1204 and 20 NYCRR 8186-2.7, notice of the determination of the tentative State equalization rate, class equalization rates and the scheduled hearing date was mailed to the Town on July 16, 2012; and

WHEREAS, a complaint (Form RP-6085), dated August 15, 2012, was filed by the Town as specified in Real Property Tax Law, section 1206 and 20 NYCRR 8186-15.2; and

WHEREAS, a hearing pursuant to Real Property Tax Law, section 1208 and 20 NYCRR 8186-15.5, was held on August 20, 2012; and

WHEREAS, at the August 20, 2012 hearing no appearance was made on behalf of the Town; and

WHEREAS, ORPTS staff has reviewed the complaint, filed reports regarding such review with the Complaint Review Panel, and have made recommendations. The results of the review are annexed hereto, made a part hereof and summarized in the memorandum to the State Board, dated November 16, 2012; 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 2012 State equalization rate for the Town of Brookhaven as set forth in the List entitled "Recommended Final State Equalization Rates for 2012 Assessment Rolls for Cities and Towns Which Have Filed Complaints," dated November 19, 2012, is determined to be the final State equalization rate, and that such rate be certified for the respective 2012 assessment roll.

Voting in favor: Commissioners Bacheller, Joseph 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, including the Findings and Determinations, duly adopted by the State Board on November 19, 2012.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 19th day of November 2012.

Susan E. Savage
Acting Secretary of the State Board



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

W.A. HARRIMAN CAMPUS, ALBANY, NY 12227

RESOLUTION 12-19

WHEREAS, the State Board of Real Property Tax Services has the power to determine the final State equalization rates for which a complaint has been filed pursuant to section 1210 of the Real Property Tax Law as amended by Part W of Chapter 56 of the Laws of 2010; and

WHEREAS, on July 26, 2012 the tentative State equalization rate for the City of Yonkers, Westchester County, was determined by the Office of Real Property Tax Services (ORPTS) in accordance with 20 NYCRR Part 8186; and

WHEREAS, pursuant to Real Property Tax Law, section 1204 and 20 NYCRR 8186-2.7, notice of the determination of the tentative State equalization rate, class equalization rates and the scheduled hearing date was mailed to the Town on July 27, 2012; and

WHEREAS, a complaint (Form RP-6085), dated September 14, 2012, was filed by the City as specified in Real Property Tax Law, section 1206 and 20 NYCRR 8186-15.2; and

WHEREAS, a hearing pursuant to Real Property Tax Law, section 1208 and 20 NYCRR 8186-15.5, was held on September 19, 2012; and

WHEREAS, at the September 19, 2012 hearing an appearance was made on behalf of the City; and

WHEREAS, ORPTS staff has reviewed the complaint, filed reports regarding such review with the Complaint Review Panel, and have made recommendations. The results of the review are annexed hereto, made a part hereof and summarized in the memorandum to the State Board, dated November 16, 2012; and

WHEREAS, the State Board has reviewed the abovementioned staff reports, recommendations and presentation by the City to the State Board at its November 19th meeting, and accepts the factual conclusions and recommendations contained therein; and

WHEREAS, the City requested at the Board meeting that a final State equalization rate (level of assessment) of 3.21 be established; and

WHEREAS, based on the City's submission, the State Board considers this request to be reasonable; 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 hereby adopts the recommendation to establish the final State equalization rate as 3.21; and, be it further

RESOLVED, that the State Board concludes that the final 2012 State equalization rate of 3.21 for the City of Yonkers as set forth in the List entitled “Recommended Final State Equalization Rates for 2012 Assessment Rolls for Cities and Towns Which Have Filed Complaints,” dated November 19, 2012, is determined to be the final State equalization rate, and that such rate be certified for the respective 2012 assessment roll.

Voting in favor: Commissioners Bacheller, Joseph 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, including the Findings and Determinations, duly adopted by the State Board on November 19, 2012.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 19th day of November 2012.

Susan E. Savage
Acting Secretary of the State Board