

**STATE BOARD PROCEEDINGS OF 2013
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

March 2014

NEW YORK STATE
BOARD OF REAL PROPERTY TAX SERVICES
PROCEEDINGS OF 2013

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

12/31/2017

John M. Bacheller, Latham

12/31/2011

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

2013 Meeting Dates

Location

February 19

Albany

May 21

Albany

August 15

Albany

November 7

Albany

AGENDA OF MEETINGS OF 2013

NEW YORK STATE

BOARD OF REAL PROPERTY TAX SERVICES

PROCEEDINGS OF 2013

NOTICE

State Board of Real Property Tax Services

will meet on

February 19, 2013 – 10:30 A.M.

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

Agenda

- I. State Board Administration - Minutes of November 19, 2012 Board meeting
- II. State Full Values - Final special franchise full value for the City of Syracuse for the 2013 assessment roll where a complaint was filed by the City relative to National Grid
- 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
February 19, 2013

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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.

(1/25/13)

NOTICE

State Board of Real Property Tax Services

will meet on

May 21, 2013 – 10:30 A.M.

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

Agenda

- I. State Board Administration - Minutes of February 19, 2013 Board meeting
- II. Railroad Ceilings – Final railroad ceilings for Falls Road Railroad Corporation and Somerset Railroad Corporation for the 2013 assessment roll where complaints were filed
- III. State Assessments and Full Values
 - A. Final special franchise assessments and full values for the 2013 assessment roll for cities and towns where complaints were filed by:
 - Town of Ramapo (Verizon New York, Inc.)
 - Emkey Gathering, LLC
 - Millennium Pipeline Company, LLC
 - Inergy Midstream, LP (Inergy Pipeline East and Arlington Storage Company d/b/a Inergy-ASC, Inc.)
 - B. Final special franchise full values for the 2013 assessment roll for the City of New York where complaints were filed by:
 - Level 3 Communications, LLC,
 - Looking Glass Network
 - Genuity Solutions, Inc.
 - Global Crossing Telecommunications, Inc.
 - Global Crossing North American Networks, Inc.
 - Consolidated Edison Company of New York, Inc.
- IV. Privilege of the Floor

-OVER-

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 of county equalization agencies.

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(4/12/13)

NOTICE

State Board of Real Property Tax Services

will meet on

August 15, 2013 – 10:30 A.M.

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

Agenda

- I. State Board Administration - Minutes of May 21, 2013 Board meeting
- II. State Equalization - Final 2013 State equalization rates for localities where complaints were 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 complaints were filed. Additionally, the Board hears and determines reviews relating to determinations of 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.

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-OVER-

Agenda
August 15, 2013

-2-

Services Available

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(7/15/13)

NOTICE

State Board of Real Property Tax Services

will meet on

November 7, 2013 – 2:00 P.M.

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

Agenda

- I. State Board Administration
 - A. Minutes of August 15, 2013 Board meeting
 - B. 2014 Meeting calendar
- II. State Equalization - Final 2013 State equalization rates for localities where complaints were filed
- III. STAR appeals process
- IV. 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 complaints were filed. Additionally, the Board hears and determines reviews relating to determinations of 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.

-OVER-

Conduct of Meeting (cont.)

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

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(10/25/13)

MINUTES OF MEETINGS OF 2013

NEW YORK STATE

BOARD OF REAL PROPERTY TAX SERVICES

PROCEEDINGS OF 2013

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

MEETING OF FEBRUARY 19, 2013

A meeting of the State Board of Real Property Tax Services was held in Executive Conference Room A at the New York State Department of Taxation and Finance at the W.A. Harriman 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
Jim Dunne, Director of Real Property Tax Research
Joe Gerberg, Legal Advisor to the State Board, Office of Counsel
Geoff Gloak, Director of Public Information
Philip Hembdt, Senior Attorney, Office of Counsel
Patricia Holland, Director, Equalization and Central Services Bureau, ORPTS
Tim Maher, Director, Regional Support Services, ORPTS
Darlene Maloney, Assistant to the State Board, Office of Counsel
Jack Moodie, Principal Accountant, Valuation Services Bureau, ORPTS

Also in attendance at the meeting was:

Dorothy Coleman, Paralegal, Hiscock and Barclay

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 10:35 A.M.

Agenda Item No. I-A – State Board Administration – Minutes of November 19, 2012 Board meeting

On motion of Mr. King, seconded by Dr. Bacheller, Mr. Rand stated that the minutes of the November 19, 2012 Board meeting stand approved and are, hereby, adopted as written.

Agenda Item II – State Assessments and Full Values – Final 2013 Special franchise full value for Niagara Mohawk dba National Grid in the City of Syracuse where a complaint was filed by the City

Mr. Hembdt presented the staff recommendation dated February 5, 2013. Mr. Hembdt explained that since special franchise property is utility property in the public right-of-way and the only property that the State assesses, he would review the complaint filing procedure. In this instance, the City of Syracuse filed a complaint with the Department, properly cross-serving a copy of its complaint on National Grid. National Grid did not respond or file a complaint of its own.

Mr. Hembdt explained that there are two aspects of special franchise property which must be valued. The tangible that is the physical property must be valued using reproduction new less depreciation (RCNLD). There are several techniques which can be used to determine RCNLD. He said that there the utility companies provide annual reporting to the Public Service Commission and the Department; this reporting explains the return-on and return-of investment. Reproduction cost can then be determined using this information by the "original cost method." An alternate approach would be to take the physical inventory, how many feet of pipe, wire, etc., and value each unit at current prices, and then depreciate the result. This is the unit-in-place approach.

Mr. Hembdt explained that there is also the intangible valuation or the "right to locate." There are two ways to value the intangible portion. The usual approach used by staff is to apply five percent to the tangible part of the property. Mr. Hembdt said that staff, however, also looks at the earnings in the service area that appear to be atypical. If those earnings are excessive, i.e., above the five percent default threshold, capitalized earnings could be calculated. Mr. Hembdt added that capitalized extraordinary (excess) earnings are not usually found because utility companies are regulated.

Mr. Hembdt discussed the three issues alleged by the City of Syracuse in the complaint: 1) the inventory may not be correct; 2) some of the income of the company may not have been recognized and counted; 3) property may not be properly classified as reserved for future use, instead being treated as abandoned property.

First, in regard to the allegation of incorrect inventory, Mr. Hembdt stated that the City hired a consultant to review the utility bills for street lighting. The City tried to use this analysis to also examine the physical inventory. Mr. Hembdt said that there was insufficient supporting documentation to determine the physical inventory even with the additional clarifying information was submitted by the City. Staff reviewed the original cost inventory on file and confirmed that it was accurate.

Secondly, in regard to the City's allegation of potential high earnings, Mr. Hembdt explained that the City claimed that National Grid has rental income on the property. However, Mr. Hembdt stated that the rental information was captured in the PSC reports and this information was used in the "excess earnings" test. Staff had concluded that there were no extraordinary earnings beyond the five percent of the tangible value.

Third, in regard to the City's claim on the classification of National Grid property, Mr. Hembdt spoke about the pipes located under the streets. The company has a system of pipes to deliver gas to customers, which is its transmission and distribution system. When the pipes are no longer being used they are usually left in the ground and classified as abandoned in place. Mr. Hembdt said the City provided an affidavit from a field engineer saying that he heard from National Grid that the property could be reserved for future use but was being replaced because it was no longer useful. Mr. Hembdt said that the City presented no evidence to prove that the transmission lines were not abandoned.

Mr. Hembdt said that based on this review, staff concluded no recommended change to the tentative special franchise full value.

Dr. Bacheller stated that it would be quite difficult for the City to prove that the inventory was incorrect. He asked how the City would meet this standard.

Mr. Hembdt responded that the City did not attempt to obtain the inventory because critical infrastructure data is not releasable according to the Freedom of Information Law. That being said, Mr. Hembdt added that there were opportunities for the City to look at depreciation schedules and other data; but acknowledged it can be difficult for an assessing unit to refute the State's inventory.

Dr. Bacheller commented that the estimates for special franchise values were based on the inventory filed by the company with the Public Service Commission. He asked if ORPTS had access to evaluate the annual data that was filed.

Mr. Hembdt replied that ORPTS was in contact with the PSC on the data and conferred with the company on the annual inventory reports.

Mr. Moodie further explained the work process in that that all special franchise property is accounted for and captured by the company in its reporting. ORPTS staff runs a current year report against a prior year report to evaluate any possible changes from one year to the next. If exceptions are uncovered, Mr. Moodie said that ORPTS staff asks those companies to explain the exceptions. Additionally, Mr. Moodie explained that the clerks of all the municipalities are asked if there are any exceptions. Mr. Moodie said that, in the City of Syracuse's complaint, there were two property changes where ORPTS staff reached out to the company for an explanation of the allegations.

In response to a question from Dr. Bacheller about the collection of information by the PSC and if that precipitates the performance of field work, Mr. Moodie responded that the only field work performed is when there is a rate increase or pending rate.

There were no further questions and no one from the City of Syracuse was present.

Mr. Rand summarized staff conclusions.

On motion of Dr. Bacheller, seconded by Mr. King, the Board adopted Resolution 13-01 establishing the final 2013 special franchise full value for Niagara Mohawk dba National Grid in the City of Syracuse as set forth on List No. SF-16 on file in ORPTS.

Agenda Item No. III - Privilege of the Floor

Mr. King thanked everyone for adjusting the schedule to alter the February meeting date.

With no further business to come before the Board, on motion of Dr. Bacheller, seconded by Mr. King, the Board concluded its meeting at 10:55 A.M.

The next Board meeting is Thursday, May 21, 2013.

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 MAY 21, 2013

A meeting of the State Board of Real Property Tax Services was held in Executive Conference Room A at the New York State Department of Taxation and Finance at the W.A. Harriman 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

Tom Bellard, Director, Valuation Services Bureau
Tammy Cumo, Assistant Counsel, Office of Counsel
Joe Gerberg, Legal Advisor to the State Board, Office of Counsel
Geoff Gloak, Director of Public Information
Philip Hembdt, Senior Attorney, Office of Counsel
Patricia Holland, Director, Equalization and Central Services Bureau, ORPTS
Tim Maher, Director, Regional Support Services, ORPTS
Darlene Maloney, Assistant to the State Board, Office of Counsel
Jack Moodie, Principal Accountant, Valuation Services Bureau, ORPTS
Greg Pollock, Real Property Analyst, Valuation Services Bureau, ORPTS

Also in attendance at the meeting was:

Stuart Klein, Attorney, Bond, Schoeneck and King for Inergy Midstream

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 10:35 A.M.

Agenda Item No. I-A – State Board Administration – Minutes of February 19, 2013 Board meeting

On motion of Mr. King, seconded by Dr. Bacheller, Mr. Rand stated that the minutes of the February 19, 2013 Board meeting stand approved and are, hereby, adopted as written.

Agenda Item II – Railroad Ceilings – Final railroad ceilings for Falls Road Railroad Corporation and Somerset Railroad Corporation for the 2013 assessment roll where complaints were filed

Mr. Moodie presented the staff recommendation, dated May 6, 2013, relative to the complaints filed by the companies.

There were no appearances by either company.

The Board had no questions.

On motion of Dr. Bacheller, seconded by Mr. King, the Board adopted Resolutions 13-02 and 13-03 establishing the final 2013 railroad ceilings for Falls Road Railroad Corporation and Somerset Railroad Corporation as set forth on List No. RC-13 on file in the Office of Real Property Tax Services.

Agenda Item III-A – State Assessments and Full Values – Final special franchise assessments and full values for the 2013 assessment roll for cities and towns where complaints were filed

Mr. Moodie presented the staff recommendation, dated May 6, 2013, relative to the complaints filed by: the Town of Ramapo, Emkey Gathering, LLC, Millennium Pipeline Company, LLC. There were no appearances by the Town of Ramapo, Emkey or Millennium.

Mr. Moodie concluded that ORPTS staff recommends no change to the 2013 final special franchise full value for Verizon New York, Inc. in the Town of Ramapo and no change to the 2013 final special franchise full values and assessments for Millennium Pipeline. With regard to Emkey Gathering, Mr. Moodie stated that ORPTS staff recommends a reduction of approximately 49 percent for the 2013 final special franchise full values and approximately 50 percent for the 2012 omitted special franchise full values.

The Board had no questions.

On motion of Mr. King, seconded by Dr. Bacheller, the Board adopted Resolutions 13-04, 13-05 and 13-06 establishing the final 2013 special franchise full values and assessments as set forth on List No. SF-25 on file in ORPTS.

Inergy Midstream, LP, Inergy Pipeline East, LLC and Arlington Storage Company, LLC d/b/a Inergy-ASC, LLC (Inergy)

Mr. Moodie presented the staff recommendation, dated May 6, 2013, relative to the complaints file by Inergy. Mr. Moodie concluded that ORPTS staff recommends rescinding the special franchise assessments in the Towns of Union and Candor and the special franchise full values in the Towns of Maine, Catlin, Reading and Owego. He explained that ORPTS staff recommends a change in the special franchise full values for the Towns of Dix and Danby.

In response to a question from Dr. Bacheller on full values and assessment, Mr. Moodie explained the difference and that an equalization rate would be applied to a value to produce an assessment.

Mr. Klein thanked Mr. Moodie for the time spent meeting and discussing the issues and the determination that six of the eight towns do not have special franchise property. Mr. Klein said that the issue remaining consists of \$499,104 of special franchise full value in the Towns of Dix and Danby. He said that the tentative special franchise full value for the Town of Danby was originally determined to be \$67,719 and, subsequent to the complaint filing, is now \$312,519. He stated that he believes that it is an illegal increase of full value determination. Further, he said that if the final value is going to be increased from the tentative value then Inergy should have an opportunity to complain against the new value.

Mr. Klein objected to the pipeline being classified as special franchise property in the Town of Dix and Danby. He said that the property was placed there as an easement, not special franchise property. He said that there was no special franchise right or permission granted to the company predecessor New York State Electric and Gas Company. He said that the Colonial Pipeline Company v. State Board of Equalization and Assessment case¹ that was cited by the hearing officer in her report is factually distinguishable because the towns did not give the company permission to have the property there. He cited the Matter of Algonquin Gas Co. v. Moore case² which indicates that if there was an easement standing alone absent permission from a locality, then it is not special franchise property. He concluded that there is no permission or grant of the easement.

In response to a question from Dr. Bacheller, Mr. Klein said that although he has not seen any specific documents on the calculation he said that the combined value of the two sections of pipeline in the Town of Danby is now \$312,519. Mr. Moodie responded that ORPTS staff reviewed the As-Built maps provided by Inergy; the footage was multiplied by the unit price to determine a value.

In response to a question from Dr. Bacheller, on the determination of value, Mr. Moodie said that staff used the actual footage on the maps supplied by Inergy rather than an erroneously older reported allocation from NYSEG.

Dr. Bacheller asked if a tentative special franchise value can be increased upon receipt of current information as a result of a complaint filing. Mr. Gerberg responded that section 512 of the Real Property Tax Law should apply as far as practicable to the hearing of complaints pursuant to this section.

¹ Colonial Pipeline Co. v. State Board of Equalization and Assessment, 81 Misc.2d 696, 366 N.Y.S.2d 949 (1975), aff'd 51 A.D.2d 793, 380 N.Y.S.2d 64 (1976), aff'd 41 N.Y.2d 1057, 364 N.E.2d 848, 396 N.Y.S.2d 184 (1977).

² Algonquin Gas Co. v. Moore, 2 Misc.2d 997, 157 N.Y.S.2d 748, aff'd., 6 A.D.2d 333, 176 N.Y.S.2d 868 (1958).

Dr. Bacheller asked if there was a foundation of Mr. Klein's argument to not increase the tentative value. Mr. Gerberg responded that he needed time to review the law and provide guidance.

Dr. Bacheller stated that there could be justification of Mr. Klein's argument.

Dr. Bacheller asked for a restatement of the second argument by Mr. Klein on the easement issue.

Mr. Klein responded that the second argument would "trump" the first argument on the increased value. He explained that the three parcels do not constitute special franchise property because they exist via easement with no permission or consent via the municipality. He said that this is factually analogous to the Algonquin case in that the easement right is not an intangible value but rather an absolute right to be there. He said that the case in the hearing officer report is different because in that case there was consent provided by the locality on the easement.

Dr. Bacheller asked whether Mr. Gerberg has had a chance to review the law on the increased full value.

Mr. Gerberg first responded to the Algonquin versus Colonial cases. Mr. Gerberg said that Mr. Klein did not offer any justification or facts in the complaint or at the hearing on the assertion that the property should not be classified as special franchise due to an easement. He said that Mr. Klein barely presented a legal argument or any support for the company's position, but did provide a statement. The hearing officer reviewed the appropriate case law on the issue. Mr. Gerberg affirmed the hearing officer's determination that the situation is controlled by the Colonial pipeline case.³ He explained that this case has been in effect for nearly 40 years and the agency has administered the law in accordance with this case. Mr. Gerberg argued that long standing interpretations are entitled to great deference and that the argument on the easement does not rise to the level of being sustainable.

On the other matter of an increased full value, Mr. Gerberg said that the issue on the raised full value warrants further research. Dr. Bacheller asked if the matter could be held over until the August meeting. Mr. Gerberg said that it could not, and if the Board could give him 10 minutes, he would provide guidance.

Mr. Klein rebutted Mr. Gerberg's remark that no factual information was provided. Mr. Klein said that the company provided the As Built drawings and presented all of the easement documents, including proof that there was no permission granted provided by the localities.

Ms. Savage asked the Board to take a 15 minute recess. The Board recessed for 15

³ Colonial Pipeline Company. v. State Board of Equalization and Assessment, 81 Misc.2d 696, 366 N.Y.S.2d 949 (1975), aff'd 51 A.D.2d 793, 380 N.Y.S.2d 64 (1976), aff'd 41 N.Y.2d 1057, 364 N.E.2d 848, 396 N.Y.S.2d 184 (1977).

minutes.

Mr. Gerberg apologized for the delay and stated that upon review, the complainant has made a valid argument with regard to the increased special franchise value. He said that even though the overall corporate value is lower, the recommended final value for the town of Danby is higher than the determined tentative value. He said that section 525 of the Real Property Tax Law applies in this situation where the State Board is functioning akin to a Board of Assessment Review (BAR). In this case, a BAR does not have the authority to increase a value following a complaint. Mr. Gerberg said that the Board's role is analogous to the BAR as provided by section 612 of the Real Property Tax Law. He added that the Board has adopted rules that implement the provision and provide that unless the municipality has also complained, an assessment cannot be increased. Mr. Gerberg concluded that he would approve that portion of the complaint retaining the original tentative special franchise full value.

Dr. Bacheller said that with respect to the town of Danby, the final 2013 special franchise full value would be \$67,719 and the motion should be amended to reflect that change.

Dr. Bacheller said that in relation to the second issue on the easement, the hearing officer reviewed that issue of the easement and offered her opinion as set forth on page 9 of her report of the April 11th hearing read, in part, by Dr. Bacheller:

The courts, having found that the exercise of the State's sovereign right in regulating the perils of such pipelines, and of declaring and fixing special franchise assessments to be determinative as to the characterization of special franchise, thereby effectively negate any argument that the "right" to construct the pipeline was in the form of an easement as opposed to a special franchise right.

Dr. Bacheller moved Resolution 13-07 establishing 2013 special franchise full values for the Towns of Dix and Danby, with a revised final special franchise value of \$67,719 for the Town of Danby. Mr. King seconded by the motion. All voted aye.

Agenda Item III-B – State Assessments and Full Values – Final special franchise full values for the 2013 assessment roll for the City of New York where complaints were filed

Mr. Moodie presented the staff recommendation, dated May 6, 2013, relative to the complaints filed by Level 3 Communications, LLC, Looking Glass Network and Genuity Solutions, Inc. Mr. Moodie stated that the Level 3 companies and its subsidiaries were reviewed together as the complaint issues were similar with all complaints. Mr. Moodie explained that this is the same argument as last year where the Board adopted the staff recommendation. Mr. Moodie concluded that ORPTS staff recommends no change to the 2013 special franchise full values for Level 3 and its subsidiaries.

The Board had no questions.

Mr. Moodie presented the staff recommendation, dated May 6, 2013, relative to the complaints filed by Global Crossing Telecommunications and Global Crossing North American Networks, Inc. owned by Level 3 but with different complaint issues. Mr. Moodie concluded that ORPTS staff recommends no change to the 2013 final special franchise full values for Global Crossing Telecommunications and Global Crossing North American Networks, Inc.

The Board had no questions.

Mr. Moodie presented the staff recommendation, dated May 6, 2013, relative to the complaint filed by Consolidated Edison Company of New York, Inc. (ConEd). (He commented that the total value of ConEd is over half of all special franchise values in New York State.) Mr. Moodie concluded that ORPTS staff recommends no change to the 2013 final special franchise full values for Consolidated Edison Company.

The Board had no questions.

On motion of Dr. Bacheller, seconded by Mr. King, the Board adopted Resolutions 13-08, 13-09, 13-10, revised resolution 13-11, revised resolution 13-12 and 13-13 establishing the final 2013 special franchise full values for the City of New York as set forth on List No. SF-26 on file in the Office of Real Property Tax Services.

Agenda Item No. IV - Privilege of the Floor

Ms. Savage provided the Board an overview of the STAR Registration Program. Ms. Savage stated that the Department of Taxation and Finance will begin a program that will require those receiving a STAR exemption to register. Ms. Savage said that the Department will be reviewing the registrations to determine if there are property owners who are claiming a STAR exemption and should not be doing so due to fraud, error or other issues.

Ms. Savage explained that the State Board has been called upon through new legislation to function as an independent body to consider any appeals from possible Basic STAR recipients who have been denied. She stated that there are currently 2.7 million STAR recipients. She said that taxpayers will be notified that they can register for Basic STAR using an online application process; notifications to taxpayers will be mailed starting this summer.

Dr. Bacheller expressed concern about the possible workload and its impact on Board members, who are unpaid and do not have the time to review thousands of appeals. Ms. Savage and Commissioner Mattox explained that the intent is to develop an internal appeal review process that will resolve most appeals before they reach the Board, and they agreed to work with the Board to address their concerns and will have further information to present at the August meeting

Mr. King thanked Dr. Bacheller for his thoughts and endorsed his remarks. He said that he looks forward to learning more on the Board's involvement in the STAR registration process.

Mr. Rand thanked Ms. Savage for the information and the Commissioner for his attending and making the Board part of the process. He asked for a briefing prior to the August meeting.

Ms. Savage responded that she will work on logistics and dissemination of the information prior to the August meeting.

With no further business to come before the Board, on motion of Dr. Bacheller, seconded by Mr. King, the Board concluded its meeting at 11:55 A.M.

The next Board meeting is Thursday, August 15, 2013.

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 AUGUST 15, 2013

A meeting of the State Board of Real Property Tax Services was held in Executive Conference Room A at the New York State Department of Taxation and Finance at the W.A. Harriman 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, Director of Public Information
Amanda Hiller, General Counsel
Patricia Holland, Director, Equalization, Valuation and Central Services, ORPTS
Tim Maher, Director, STAR, ORPTS
Darlene Maloney, Assistant to the State Board, Office of Counsel

Also in attendance at the meeting was:

Rick Karlin, Reporter, Times Union Newspaper
Eugene Milone, Supervisor, Town of Schoharie
Steve Rubeor, Assessor, Schoharie County, C.A.P. #1
Shawn Smith, Attorney, Town of Schoharie
Marjorie Troidl, County Director, Schoharie County, Real Property Tax Service Agency

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 10:35 A.M.

Agenda Item No. I-A – State Board Administration – Minutes of May 21, 2013 Board meeting

On motion of Dr. Bacheller, seconded by Mr. King, Mr. Rand stated that the amended minutes of the May 21, 2013 Board meeting stand approved and are, hereby, adopted as written.

Agenda Item II – State Equalization – Final 2013 State equalization rates for localities where complaints were filed

Towns of Esperance and Schoharie, Schoharie County C.A.P. #1

Ms. Holland presented the August 7, 2013 staff recommendation for a final 2013 State equalization rate of 72.08 relative to the complaint filed by the Towns of Esperance and Schoharie constituting Schoharie County C.A.P. #1.

In response to a question from Dr. Bacheller, Ms. Holland stated that staff removed sales of 15 properties affected by the flood. Dr. Bacheller expressed concern with this removal from the sample. Dr. Bacheller stated that on behalf of the Board, they recognize the difficulties that the community has faced with regard to the flooding and the continued reconstruction issue.

Mr. Rubeor addressed the Board explaining that the market value ratio declined due to sales from flood damaged properties. He explained that the village of Schoharie sales were previously included in the market value survey but by taking a significant portion of the sales out of the sample, current market conditions were not reflected. He stated that the hotel owner informed him that the selling price has been reduced to \$1.4 million and that the Town stands by its requested value for this property at \$1.2 million.

Dr. Bacheller asked about the actual ratio column in the complaint. Mr. Rubeor responded that the sales took place pre-flood and the assessment used was the assessment on the roll at the time of the sale.

Dr. Bacheller concurred that leaving out certain sales affected by the flood will affect the overall ratio but he said, that the ratio came from a different valuation time period.

Mr. Milone said that Village of Schoharie was struggling with respect to taxation prior to the flood and now the Village of Schoharie is decimated. Many people could not afford to rebuild with the \$30,000 payment amount from FEMA. As a result residents have left the Village of Schoharie and recent statistics show Schoharie County losing the most populous in the State. He begged the Board to not approve the final rate as recommended.

Ms. Troidl said that she supports the Towns' request for a higher final State equalization rate. She said that it made no sense that the rate fell from the prior year. She said that in addition to being County Director of Real Property Tax Services for Schoharie County she is a real estate investor and believes that ORPTS does not take into consideration other factors such as high water and sewer bills. Ms. Troidl stated that these two Towns will suffer with a 15 to 18 percent increase in taxes if the ORPTS recommendation is adopted.

Dr. Bacheller asked to hear from ORPTS staff.

Ms. Holland said that the Village of Schoharie was represented in the sales ratio study. She said that the valuation date of July 1, 2011 was used and large physical changes were excluded according to ORPTS procedures. She explained that proper procedures were followed using a valuation date of July 1, 2011 not current date of July 1, 2013.

In response to questions and comments from Dr. Bacheller, Ms. Holland stated that some sales after the flood were included. Dr. Bacheller commented that he still believes that the current sample is a non-representative sample of the market and flood damage.

Dr. Bacheller said that as a Board member he wants to be fair to the community and that the Towns may have been disadvantaged by the removal of the 15 sales. He distributed a handout of the average ratios for the sales that were excluded. He stressed that the smaller sample size impacts the equalization rate.

Ms. Holland said that a mean ratio was used by the Town in its complaint, rather than a weighted mean ratio used by ORPTS.

In response to a question from Mr. Rand about the reduction in property values being captured elsewhere, Ms. Holland responded that ORPTS tried to estimate the full value of the entire Town.

In response to Mr. Rand's question on the skewing of the results without the inclusion of the 15 sales, Mr. Aiken stated that a CAMA ratio was done which it resulted in a 69.08 ratio. He said that this mathematical model was applied to all properties. He said that even with the removal of the 15 sales, the CAMA ratio remained the same. Therefore, staff concluded this was representative of the community as a whole.

In response to a question from Dr. Bacheller, Mr. Aiken said that the residential ratio was determined to be 70.16.

Dr. Bacheller asked about the hotel property. Mr. Aiken responded that the appraisal date for the Days Inn property was July 1, 2011. He said that the market decreased about four percent over three years. He said that in the review of all the information and ORPTS' appraisal, the value of the property was determined to be \$1.7 million.

Mr. King stated his concerns with the impact of the exclusion of the 15 flood damaged properties and asked if the Board could administratively correct this problem.

Mr. Rand said that it feels like there is something amiss with the recommendation and complaint. Mr. Rand asked staff about their confidence level.

Mr. Aiken responded that the CAMA model provides a certain level of confidence but the situation itself does not provide a level of confidence. Mr. Aiken said that it is indeed difficult to quantify this flood event and that the C.A.P. is new for the two towns this year.

Ms. Holland responded that staff did their best to determine accurate full value and followed ORPTS procedures which resulted in a proposed rate of 72.08.

Mr. King asked if it is possible to “redo” the rate so that it falls within the five percent, allowing it to be established closer to a ratio reflective of the market.

Mr. Gerberg responded that the Board could direct staff to establish a final rate based on the parameters they so choose.

Dr. Bacheller concluded that the community has made a reasonable argument, and because of the exclusion of the 15 properties that were affected by the flood, the residential ratio appears low. He said that he would be willing to accept the argument that the residential ratio be 78 percent. Additionally, he believes that the commercial market is depressed in this community and that since ORPTS staff has agreed to reduce the Days Inn property value from \$2.4 million to \$1.7 million, he would accept \$1.7 million for that property.

Dr. Bacheller moved to direct staff to compute a final 2013 State equalization rate for the Towns of Esperance and Schoharie, constituting Schoharie County C.A.P. #1, using the parameters of: 1) 78.00 percent as the market value ratio for the residential class and 2) \$1,700,000 as the appraised value for the Holiday Inn Express property owned by ADP Schoharie Hospitality, LLC. He asked that such rate be certified for the respective 2013 assessment rolls and be communicated back to the Board and the community.

Mr. King seconded. All voted aye.

The Town expressed its appreciation.

Town of Frankfort, Herkimer County

Ms. Holland presented the staff recommendation for a final 2013 State equalization rate, dated August 7, 2013, relative to the complaint filed by the Town of Frankfort.

No appearances were made on behalf of the Town.

On motion of Dr. Bacheller, seconded by Mr. King, the Board adopted Resolution 13-15 establishing the final 2013 State equalization for the Town of Frankfort as set forth in Attachment B of the August 7th memorandum to the State Board.

Town of Portland, Chautauqua County

Ms. Holland presented the staff recommendation for a final 2013 State equalization rate, dated August 7, 2013, relative to the complaint filed by the Town of Portland.

No appearances were made on behalf of the Town.

Minutes
August 15, 2013

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On motion of Mr. King, seconded by Dr. Bacheller, the Board adopted Resolution 13-14 establishing the final 2013 State equalization for the Town of Portland as set forth in Attachment B of the August 7th memorandum to the State Board.

Agenda Item No. III - Privilege of the Floor

Mr. Rand noted that the next meeting is November 7, 2013 at 2:00 P.M.

With no further business to come before the Board, on motion of Mr. King, seconded by Dr. Bacheller, the Board concluded its meeting at 11:15 A.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 NOVEMBER 7, 2013

A meeting of the State Board of Real Property Tax Services was held in Executive Conference Room A at the New York State Department of Taxation and Finance at the W.A. Harriman 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, Director of Public Information
Amanda Hiller, Deputy Commissioner and Counsel
Tara Hoffmann, Real Property Analyst 2, Newburgh Regional Office, ORPTS
Patricia Holland, Director, Equalization, Valuation and Central Services, ORPTS
Tim Maher, Director, STAR, ORPTS
Darlene Maloney, Assistant to the State Board, Office of Counsel
John Whitaker, Real Property Analyst 1, Syracuse Regional Office, ORPTS
John Wolham, Director, Newburgh Regional Office, ORPTS

Also in attendance at the meeting was:

Robert Balog, Consultant, City of Yonkers
Richard Blancato, Special Counsel, City of Yonkers
Rodney Johnson, 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 2:02 P.M.

Agenda Item No. I-A – State Board Administration – Minutes of August 15, 2013 Board meeting

On motion of Mr. King, seconded by Dr. Bacheller, Mr. Rand stated that the minutes of the August 15, 2013 Board meeting stand approved and are, hereby, adopted as written.

Agenda Item No. I-B – State Board Administration – 2014 meeting calendar

Mr. Rand stated that the 2014 regular Board meeting calendar was approved with dates as follows: February 11, May 20, August 14 and November 5.

Agenda Item II – State Equalization – Final 2013 State equalization rates for localities where complaints were filed

Town of Philadelphia, Jefferson County

Ms. Holland presented the November 5, 2013 staff recommendation for a final 2013 State equalization rate of 93.23 relative to the complaint filed by the Town of Philadelphia, Jefferson County.

In response to a question from Dr. Bacheller, staff responded that the full value of the Town is relatively small.

No one from the Town was present at the meeting. The Board had no questions.

On motion of Dr. Bacheller, seconded by Mr. King, the Board adopted Resolution 13-17 establishing the final 2013 State equalization for the Town of Philadelphia as set forth in Attachment B of the November 5th memorandum to the State Board.

City of Yonkers, Westchester County

Ms. Holland presented the November 5, 2013 staff recommendation for a final 2013 State equalization rate of 3.17 relative to the complaint filed by the Town of Frankfort. She stated that the residential value is about 72 percent of the assessment roll with a ratio of 2.71. She stated that the commercial ratio is about 4.71. She stated the City did not file any objections against the residential class but did file objections to 19 commercial appraisals.

Ms. Holland explained that changes for only two of the commercial appraisals are recommended. No changes are recommended for the other 17 appraisal. The two reductions did not affect the commercial class full value. She said that the tentative rate of 3.17 is recommended as final.

Mr. Blancato stated that there were inconsistencies with ORPTS staffs' use of the income approach and the capitalization (cap) rates used. He stated that there should be a uniform cap rate for apartment complexes. He introduced Mr. Balog to address these issues.

Mr. Balog addressed the issues and said that Mr. Blancato misspoke in saying that there are different cap rates for properties in the City. However, he stated that cap rates differ across the State in different localities. Mr. Balog highlighted different examples in the complaint documentation.

Mr. Blancato added that he does tax certiorari cases in the City. He said that the cap rates used in those settlements were the rates used in his analysis, not the State's.

Mr. Johnson was introduced as the new City Assessor.

Mr. Wolham addressed the ORPTS recommendation and said that the capitalization rates ORPTS used on the parcels in the City's sample ranged from about 9.5 to 10.5. He commented that Mr. Balog used a rate closer to 11.61. Mr. Wolham agreed with the City that the cap rate needs to be appropriate but he argued that it is important that the cap rate be germane to the property being valued and the use of the property. Mr. Wolham stated that Mr. Balog did not do this. Mr. Wolham stated that the City submitted a number of grids of comparable expenses with no attempt to reconcile the raw data which is the essential part of an appraisal process.

Mr. Wolham provided a copy of a May 2009 appraisal prepared by Mr. Balog relative to property #1085 Warburton Avenue (one of the commercial properties challenged in the complaint and the appraisal being for the same market value survey year). Mr. Wolham pointed out that Mr. Balog, in his appraisal, indicates a value of \$23,000,000. Mr. Wolham said that similarly ORPTS determined a value of \$22,743,000 for this property for the very same time frame.

Ms. Hoffmann addressed the capitalization rate discussion. Ms. Hoffmann stated that, because property use and investor expectations in the market place vary for different types of properties, it is typical to have a variation in capitalization rates, even within a particular locality. She explained that commercial properties are valued with consideration of location, risk, and loan to value ratios, and the like. It is expected that there would be variations in cap rates within a locality in a survey sample.

In response to a question from Dr. Bacheller, Ms. Hoffman stated that the capitalization rate converts an income stream into an indication of market value of the property. He asked also how the rate is determined. Ms. Hoffman explained that teams of appraisers use surveys and published sources to determine the cap rate which would be adjusted annually.

Dr. Bacheller commented that if there is an inflationary environment and higher rate of return, then interest rates would be high. Ms. Hoffman responded that cap rates have been dropping because of the current economic climate.

Mr. Wolham added that cap rates were shared with the assessor in the Pre-Decisional Collaboration process in 2010 and subsequent years in extensive conversation between ORPTS and the City's former assessor.

Mr. Wolham commented again on the Warburton Avenue property in saying that the rate complaint prepared by Mr. Balog indicates a value of \$14,650,000 for the property whereas his very own appraisal for the same time period indicates a value of \$23,000,000.

Mr. Rand inquired if all the complaint objections were taken into account would the equalization rate be close to the City's request of 3.35 for a State equalization rate.

Ms. Holland responded that the calculation would be within five percent.

In response to a question from Dr. Bacheller as to whether the capitalization rate in the Mount Kisco court decision referenced by Mr. Balog should apply to all properties within Westchester county. Mr. Balog responded that it should not.

On motion of Dr. Bacheller, seconded by Mr. King, the Board adopted Resolution 13-18 establishing the final 2013 State equalization for the City of Yonkers as set forth in Attachment B of the November 5th memorandum to the State Board.

Agenda Item III – STAR appeals process

The Board heard discussion on the staff proposal, dated October 31, 2013 to recommend procedures for use by the State Board in administering appeals of the Commissioner's determination of STAR eligibility. The Board received a copy of "Procedures for Review of Tax Department Determination" and Resolution 13-19.

Mr. Maher provided an overview of the STAR registration program to have one repository of all information and to verify that STAR exemptions are granted to those who have their property as their primary residence and whose income does not exceed \$500,000.

Mr. Maher stated that the Department started notifying, in August 2013, property owners to register. Mr. Maher distributed handouts on the STAR registration activity: 1) "STAR Registration Percent registered as of 11/5/13" map; 2) STAR Registration Daily Status Report, dated 11/7/2013; 3) STAR Registration Local Events, dated 10/31/2013; 4) Reminder postcard. He explained that property owners can register online (87 percent of those that have registered have done so online) or by phone call (13 percent have used this method). As of now about 61 percent of homeowners are registered. He said that the next step is to mail out the reminder postcards next week. (The deadline to register is December 31, 2013.) Mr. Maher stated that for those that are still not registered, a letter will be sent in December asking homeowners who have not registered to please do so, otherwise they will be at risk for losing their STAR exemption. But even after this December 31st deadline, applicants will have an additional year for late registration.

Mr. Maher explained that the review process of duplicate STAR exemptions is to first examine the data and obtain information from the property owner. The next phase would be fact finding with reach out to the homeowner. Mr. Maher stated that, in January, notices of denial would be sent out for one of these reasons:

- No owners claim the property as a primary residence
- Not all owners have registered
- The property owner is receiving a residency based benefit in another state

- The property owner is receiving more than one STAR exemption
- The property owner has income in excess of \$500,000
- The property owner has told the Department that they earn more than \$500,000 and the Department cannot determine the income.

Mr. Maher said that when the property owner is denied the STAR exemption, the homeowner will be informed the reason why and given an opportunity to provide additional supporting information in support of their STAR exemption. He said that basically everyone who deserves the exemption gets to keep the exemption.

Mr. Maher stated that the next step will be to provide an opportunity to appeal the Commissioner's determination. After the Commissioner's final determination, if the property owner were still found to be ineligible for the STAR exemption, a property owner may then appeal to the State Board. Upon appeal to the State Board, any supporting information will again be reviewed and if still ineligible, a denial be recommended and the State Board would make a determination on the appeal that was filed by the property owner.

Dr. Bacheller said that he registered and the system was very easy.

Mr. Rand commended the Department for the efficiency and seamlessness of the process in serving a lot of people (over 1.6 million). He said that it is certainly a "job well done".

Mr. Maher said that there are many people who are working on this and are commended for their work.

Ms. Savage said that the STAR Registration Local Events has been successful especially the Department's participation at the State Fair.

Mr. Gerberg explained that property owners will be given 45 days to provide additional documentation and then given an opportunity to appeal the final determination of the Commissioner. He said that Agenda item III suggests what the recommended process would be if an appeal were submitted to the State Board.

Mr. Gerberg stated that Darlene Maloney would receive the appeals and ORPTS staff would take a second look at the applications. He said that the number of appeals in 2014 should be very small compared to the large number of registrations. He said that ORPTS would prepare a memorandum of recommendation and include the reason for the denial. He said that the Board would have an opportunity to discuss and/or hear from the taxpayer at a public meeting of the State Board.

Mr. Rand responded that the process sounds well thought through. He asked if there would be appeals at the February 11th meeting. Mr. Gerberg responded that there might be a few. Ms. Savage concurred.

In response to a question from Mr. Rand, Mr. Gerberg said that ideally the last date to complete any appeals review would be July 1st (final roll filing date).

Dr. Bacheller mentioned that he had circulated some questions prior to the Board meeting and sat down with staff this morning to review those questions. Dr. Bacheller said that to the extent that it is possible, what has been proposed for the Board is reasonable. He said that his main concern was that there could be some situations where there was ambiguity where the Board would want more information from the taxpayer.

Mr. Gerberg said that the State Board may need to hear from those who have a case and the procedure leaves that option to hear from the taxpayer when needed in unusual cases.

Dr. Bacheller appreciates and recognizes that the suggested procedures are fair minded. He said that the process needs to be durable to stand with a change of administration that may have new philosophies. He added that the procedures also need to allow the State Board the ability to get the information it needs to make reasonable decisions on any STAR registration appeal.

In response to a question from Mr. Rand, Mr. Maher responded that new homeowners, first time STAR recipients for 2014, will register next summer. He said that they are hopeful that they will register in August and this will be closely aligned with the application filed with the assessor's office.

There were no further questions of the Board. The Board did not move Resolution 13-19.

Agenda Item No. IV - Privilege of the Floor

Mr. Rand noted that the next meeting is February 11, 2014 at 10:30A.M.

With no further business to come before the Board, on motion of Mr. King, seconded by Dr. Bacheller, the Board concluded its meeting at 2:57 P.M.

Respectfully submitted,

Susan E. Savage
Acting Secretary of the State Board

RESOLUTIONS

ADOPTED AT 2013 MEETINGS OF THE

NEW YORK STATE

BOARD OF REAL PROPERTY TAX SERVICES

PROCEEDINGS OF 2013

STATE BOARD RESOLUTIONS

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February 19, 2013

<u>Resolution Number</u>	<u>Subject</u>
13-01	Establish a final special franchise full value for the City of Syracuse for the 2013 assessment roll where a complaint was filed by the City relative to National Grid

May 21, 2013

<u>Resolution Number</u>	<u>Subject</u>
13-02	Establish a final 2013 railroad ceiling for Falls Road Railroad Co., Inc. for the Town of Sweden where a complaint was filed
13-03	Establish final 2013 railroad ceilings for Somerset Railroad Corporation for the City of Lockport and the Towns of Lockport, Newfane and Somerset where a complaint was filed
13-04	Establish a final 2013 special franchise full value for Verizon New York, Inc. for the Town of Ramapo where a complaint was filed by the Town
13-05	Establish final 2012 omitted and final 2013 special franchise full values for Emkey Gathering, LLC for the City of Jamestown and the Town of Ellicott where complaints were filed
13-06	Establish final 2013 special franchise assessments and full values for Millennium Pipeline Company, LLC for certain localities where complaints were filed
13-07	Establish final 2013 special franchise assessments and full values for Inergy Midstream, LP; Inergy Pipeline East, LLC; and, Arlington Storage Company, LLC d/b/a Inergy-ASC, LLC for the Towns of Danby and Dix where complaints were filed
13-08	Establish final 2013 special franchise full values for Level 3 Communications, LLC for the City of New York where a complaint was filed
13-09	Establish final 2013 special franchise full values for Looking Glass Network for the City of New York where a complaint was filed

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<u>Resolution Number</u>	<u>Subject</u>
13-10	Establish final 2013 special franchise full values for Genuity Solutions, Inc. for the City of New York where a complaint was filed
13-11	Establish final 2013 special franchise full values for Global Crossing Telecommunications, Inc. for the City of New York where a complaint was filed
13-12	Establish final 2013 special franchise full values for Global Crossing North America Networks, Inc. for the City of New York where a complaint was filed
13-13	Establish final 2013 special franchise full values for Consolidated Edison Company of New York, Inc. for the City of New York where a complaint was filed

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<u>Resolution Number</u>	<u>Subject</u>
13-14	Establish a final 2013 State equalization rate for the Town of Portland, Chautauqua County where a complaint was filed
13-15	Establish a final 2013 State equalization rate for the Town of Frankfort, Herkimer County where a complaint was filed
13-16	Establish a final 2013 State equalization rate for the Towns of Esperance and Schoharie, Schoharie County where a complaint was filed

November 7, 2013

<u>Resolution Number</u>	<u>Subject</u>
13-17	Establish a final 2013 State equalization rate for the Town of Philadelphia, Jefferson County where a complaint was filed
13-18	Establish a final 2013 State equalization rate for the City of Yonkers, Westchester County where a complaint was filed
13-19	STAR Exemption Procedures for Review of Tax Department Determination – NOT VOTED ON

STATE BOARD RESOLUTIONS

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STAR Exemption Procedures for Review of Tax Department
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Establish final 2013 special franchise full values for Level 3 Communications, LLC for the City of New York where a complaint was filed..... 13-08

Establish final 2013 special franchise full values for Looking Glass Network for the City of New York where a complaint was filed 13-09

Establish final 2013 special franchise full values for Genuity Solutions, Inc. for the City of New York where a complaint was filed 13-10

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

W.A. HARRIMAN CAMPUS, ALBANY, NY 12227

RESOLUTION 13-01

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 November 15, 2012 the tentative special franchise full value for Niagara Mohawk dba National Grid for the City of Syracuse 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 November 16, 2012; and

WHEREAS, a complaint (#SF-13-01), dated December 10, 2012, was filed by the City of Syracuse as specified in Real Property Tax Law, section 610 and 20 NYCRR 8197-4.2; and

WHEREAS, a hearing pursuant to Real Property Tax Law, section 612 and 20 NYCRR 8197-4.2 was held on December 20, 2012; and

WHEREAS, at the December 20, 2012 hearing an appearance was made on behalf of the City of Syracuse; and

WHEREAS, staff had reviewed the complaint prior to the hearing and had found no supporting data or explanation of how the claimed value was determined; and

WHEREAS, in accordance with 20 NYCRR 8197-4.2(c)(2), the City of Syracuse was requested at the December 20, 2012 hearing to provide within 10 days supporting data an explanation of how the claimed value was derived, and was given a memorandum dated December 19, 2012 which specifically identified what supplemental information was needed; and

WHEREAS, a response was received from the City of Syracuse on December 31, 2012; and

WHEREAS, ORPTS staff has reviewed the complaint and additional material, filed a report regarding such review and has made a recommendation. The results of the review are annexed hereto, made a part hereof and summarized in the memorandum to the State Board, dated February 5, 2013; and

WHEREAS, the State Board has reviewed the abovementioned staff report and recommendation and accepts the factual conclusions and recommendation 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 2013 final special franchise full value as set forth in List No. SF-16, on file in the ORPTS, and submitted in Agenda Item II, dated February 5, 2013, is determined to be the final full value, and that such value be certified to the City of Syracuse to be used as the special franchise full value on the respective 2013 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 February 19, 2013.

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 February 2013.

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 13-02

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-o of the Real Property Tax Law as amended by Part W of Chapter 56 of the Laws of 2010; and

WHEREAS, on February 15, 2013 the tentative railroad ceiling for Falls Road Railroad Co., Inc. (Falls Road Railroad) for the Town of Sweden was determined by the Office of Real Property Tax Services (ORPTS); and

WHEREAS, pursuant to Real Property Tax Law section 489-n and 20 NYCRR 8200-6.2, notice of the tentative railroad ceiling and the scheduled hearing date was mailed to the railroad owner and assessing unit on February 20, 2013; and

WHEREAS, a complaint (#RC-13-01), dated March 22, 2013, was filed by Falls Road Railroad as specified in Real Property Tax Law, section 489-n and 20 NYCRR 8200-6.4; and

WHEREAS, a hearing pursuant to Real Property Tax Law, section 489-n and 20 NYCRR 8200-6.5 was scheduled with regard to this complaint on March 27, 2013; and

WHEREAS, no appearance was made on behalf of Falls Road Railroad at the March 27, 2013 hearing; and

WHEREAS, staff having reviewed the complaint requested the Hearing Officer to direct Falls Road Railroad to provide additional information; and

WHEREAS, the Hearing Officer so directed Falls Road Railroad to provide additional information and received a response dated April 5, 2013; and

WHEREAS, the Hearing Officer has filed a report dated May 6, 2013; 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 May 6, 2013; 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 2013 final railroad ceiling as set forth in List No. RC-13, on file in the ORPTS, and submitted in Agenda Item II, is determined to be the final railroad ceiling, and that such railroad ceiling be certified to the Town of Sweden to be used as the railroad ceiling on the respective 2013 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 duly adopted by the State Board on May 21, 2013.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 21st day of May 2013.

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 13-03

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-o of the Real Property Tax Law as amended by Part W of Chapter 56 of the Laws of 2010; and

WHEREAS, on February 15, 2013 the tentative railroad ceilings for Somerset Railroad Corporation (Somerset Railroad) 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 489-n and 20 NYCRR 8200-6.2, notice of the tentative railroad ceilings and the scheduled hearing date was mailed to the railroad owner and the assessing units on February 20, 2013; and

WHEREAS, a complaint (#RC-13-02), dated March 22, 2013, was filed by Somerset Railroad as specified in Real Property Tax Law, section 489-n and 20 NYCRR 8200-6.4; and

WHEREAS, a hearing pursuant to Real Property Tax Law, section 489-n and 20 NYCRR 8200-6.5, was scheduled with regard to this complaint on March 27, 2013 and subsequently adjourned until April 11, 2013; and

WHEREAS, at the April 11, 2013 hearing an appearance was made on behalf of Somerset Railroad; and

WHEREAS, the Hearing Officer has filed a report dated May 6, 2013; 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 May 6, 2013; 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 2013 final railroad ceilings as set forth in List No. RC-13, on file in the ORPTS, and submitted in Agenda Item II, are determined to be the final railroad ceilings, and that such railroad ceilings be certified to these municipalities to be used as the railroad ceilings on the respective 2013 assessment rolls.

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 duly adopted by the State Board on May 21, 2013.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 21st day of May 2013.

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 13-04

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 6, 2013 the tentative special franchise full value for Verizon New York, Inc. for the Town of Ramapo 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 7, 2013; and

WHEREAS, a complaint (#SF-13-02), dated February 28, 2013, was filed by the Town of Ramapo as specified in Real Property Tax Law, section 610 and 20 NYCRR 8197-4.2; and

WHEREAS, a hearing pursuant to Real Property Tax Law, section 612 and 20 NYCRR 8197-4.2 was held with regard to this complaint on March 14, 2013; and

WHEREAS, at the March 14, 2013 hearing an appearance was made on behalf of the Town of Ramapo; and

WHEREAS, staff having reviewed the complaint requested the Hearing Officer to direct the Town of Ramapo to provide additional information; and

WHEREAS, the Hearing Officer so directed the Town of Ramapo to provide additional information and no response was received; and

WHEREAS, the Hearing Officer has filed a report dated May 1, 2013; 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 May 6, 2013; 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 2013 final special franchise full value as set forth in List No. SF-25, on file in the ORPTS, and submitted in Agenda Item III-A, is determined to be the final full value, and that such full value be certified to the Town of Ramapo to be used as the special franchise full value on the respective 2013 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 duly adopted by the State Board on May 21, 2013.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 21st day of May 2013.

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 13-05

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 6, 2013 the tentative special franchise full values for Emkey Gathering, LLC (EmKey Gathering) for select cities and town 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 each assessing unit on February 7, 2013; and

WHEREAS, complaints (#SF-13-03, #SF-13-04, #SF-13-05, #SF-13-06), dated March 1, 2013, were filed by EmKey Gathering as specified in Real Property Tax Law, section 610 and 20 NYCRR 8197-4.2; and

WHEREAS, a hearing pursuant to Real Property Tax Law, section 612 and 20 NYCRR 8197-4.2 was held with regard to these complaints on March 14, 2013; and

WHEREAS, no appearance was made on behalf of EmKey Gathering at the March 14, 2013 hearing; and

WHEREAS, staff having reviewed the complaint requested the Hearing Officer to direct EmKey Gathering to provide additional information; and

WHEREAS, the Hearing Officer so directed EmKey Gathering to provide additional information and received responses dated March 27, 2013 and April 29, 2013; and

WHEREAS, the Hearing Officer has filed a report dated May 1, 2013; and

WHEREAS, ORPTS staff has reviewed the complaints and additional information, 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 May 6, 2013; 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 omitted and 2013 final special franchise full values as set forth in List No. SF-25, on file in the ORPTS, and submitted in Agenda Item III-A, are determined to be the final full values, and that such full values be certified to these municipalities to be used as the special franchise full values on the respective assessment rolls.

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 duly adopted by the State Board on May 21, 2013.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 21st day of May 2013.

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 13-06

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 6, 2013 the tentative special franchise assessments and full values for Millennium Pipeline Company, LLC (Millennium Pipeline) 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 7, 2013; and

WHEREAS, complaints (#SF-13-07 and #SF-13-08), dated February 27, 2013, were filed by Millennium Pipeline as specified in Real Property Tax Law, section 610 and 20 NYCRR 8197-4.2; and

WHEREAS, a hearing pursuant to Real Property Tax Law, section 612 and 20 NYCRR 8197-4.2 was held with regard to these complaints on March 14, 2013; and

WHEREAS, no appearance on behalf of Millennium Pipeline was made at the March 14, 2013 hearing; and

WHEREAS, the Hearing Officer has filed a report dated May 1, 2013; 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 May 6, 2013; 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 2013 final special franchise assessments and full values as set forth in List No. SF-25, on file in the ORPTS, and submitted in Agenda Item III-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 2013 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 duly adopted by the State Board on May 21, 2013.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 21st day of May 2013.

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 13-07

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 6, 2013 the tentative special franchise assessments and full values for Inergy Midstream, LP; Inergy Pipeline East, LLC; and Arlington Storage Company, LLC d/b/a Inergy-ASC, LLC (Inergy) 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 7, 2013; and

WHEREAS, a hearing pursuant to Real Property Tax Law, section 612 and 20 NYCRR 8197-4.2 was held on March 14, 2013 and an appearance was made by Inergy with regard to the filing of a late complaint; and

WHEREAS, the Hearing Officer considered the matter and granted an adjournment to April 11, 2013; and

WHEREAS, complaints (#SF-13-15 and #SF-13-16), dated April 1, 2013, were filed by Inergy as specified in Real Property Tax Law, section 610 and 20 NYCRR 8197-4.2; and

WHEREAS, at the April 11, 2013 hearing an appearance was made on behalf of Inergy; and

WHEREAS, staff having reviewed the complaint requested the Hearing Officer to direct Inergy to provide additional information; and

WHEREAS, the Hearing Officer so directed Inergy to provide additional information and received a response dated April 22, 2013; and

WHEREAS, the Hearing Officer has filed a report dated May 1, 2013; and

WHEREAS, ORPTS staff has reviewed the complaints and additional information, 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 May 6, 2013; and

WHEREAS, the State Board has reviewed the abovementioned staff report and recommendations and; 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, except that it finds that pursuant to sections 612 and 525(3)(b) of the Real Property Tax Law and 20 NYCRR 8197-4.2(e), the tentative special franchise full value for the Town of Danby may not be increased since no complaint was filed by the assessing unit; and, be it further

RESOLVED, that the State Board concludes that the final 2013 final special franchise assessments and full values as set forth in List No. SF-25, on file in the ORPTS, and submitted in Agenda Item III-A, as amended by substituting a special franchise full value of \$67,794 for the Town of Danby, 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 2013 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 duly adopted by the State Board on May 21, 2013.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 21st day of May 2013.

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 13-08

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 March 8, 2013 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 8, 2013; and

WHEREAS, a complaint (#SF-13-09), dated March 21, 2013, was filed by Level 3 as specified in Real Property Tax Law, section 610 and 20 NYCRR 8197-4.2; and

WHEREAS, a hearing pursuant to Real Property Tax Law, section 612 and 20 NYCRR 8197-4.2 was held with regard to this complaint on April 11, 2013; and

WHEREAS, at the April 11, 2013 hearing an appearance was made on behalf of Level 3; and

WHEREAS, the Hearing Officer has filed a report dated May 1, 2013; 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 May 6, 2013; 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 2013 final special franchise full values as set forth in List No. SF-26, on file in the ORPTS, and submitted in Agenda Item III-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 2013 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 duly adopted by the State Board on May 21, 2013.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 21st day of May 2013.

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 13-09

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 March 8, 2013 the tentative special franchise full values for Looking Glass Network (Looking Glass) 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 8, 2013; and

WHEREAS, a complaint (#SF-13-10), dated March 21, 2013, was filed by Looking Glass as specified in Real Property Tax Law, section 610 and 20 NYCRR 8197-4.2; and

WHEREAS, a hearing pursuant to Real Property Tax Law, section 612 and 20 NYCRR 8197-4.2 was held with regard to this complaint on April 11, 2013; and

WHEREAS, at the April 11, 2013 hearing an appearance was made on behalf of Looking Glass; and

WHEREAS, the Hearing Officer has filed a report dated May 1, 2013; 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 May 6, 2013; 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 2013 final special franchise full values as set forth in List No. SF-26, on file in the ORPTS, and submitted in Agenda Item III-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 2013 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 duly adopted by the State Board on May 21, 2013.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 21st day of May 2013.

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 13-10

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 March 8, 2013 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 8, 2013; and

WHEREAS, a complaint (#SF-13-11), dated March 21, 2013, was filed by Genuity as specified in Real Property Tax Law, section 610 and 20 NYCRR 8197-4.2; and

WHEREAS, a hearing pursuant to Real Property Tax Law, section 612 and 20 NYCRR 8197-4.2 was held with regard to this complaint on April 11, 2013; and

WHEREAS, at the April 11, 2013 hearing an appearance was made on behalf of Genuity; and

WHEREAS, the Hearing Officer has filed a report dated May 1, 2013; 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 May 6, 2013; 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 2013 final special franchise full values as set forth in List No. SF-26, on file in the ORPTS, and submitted in Agenda Item III-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 2013 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 duly adopted by the State Board on May 21, 2013.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 21st day of May 2013.

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 13-11

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 March 8, 2013 the tentative special franchise full values for Global Crossing Telecommunications, Inc. (Global Crossing) 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 8, 2013; and

WHEREAS, a complaint (#SF-13-12), dated March 21, 2013, was filed by Global Crossing as specified in Real Property Tax Law, section 610 and 20 NYCRR 8197-4.2; and

WHEREAS, a hearing pursuant to Real Property Tax Law, section 612 and 20 NYCRR 8197-4.2 was held with regard to this complaint on April 11, 2013; and

WHEREAS, at the April 11, 2013 hearing an appearance was made on behalf of Global Crossing; and

WHEREAS, staff having reviewed the complaint requested the Hearing Officer to direct Global Crossing to provide additional information; and

WHEREAS, the Hearing Officer so directed Global Crossing to provide additional information and received a response dated April 16, 2013; and

WHEREAS, the Hearing Officer has filed a report dated May 1, 2013; and

WHEREAS, ORPTS staff has reviewed the complaint and additional information, 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 May 6, 2013; 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 2013 final special franchise full values as set forth in List No. SF-26, on file in the ORPTS, and submitted in Agenda Item III-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 2013 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 duly adopted by the State Board on May 21, 2013.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 21st day of May 2013.

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 13-12

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 March 8, 2013 the tentative special franchise full values for Global Crossing North America Networks, Inc. (Global Crossing NA) 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 8, 2013; and

WHEREAS, a complaint (#SF-13-13), dated March 21, 2013, was filed by Global Crossing NA as specified in Real Property Tax Law, section 610 and 20 NYCRR 8197-4.2; and

WHEREAS, a hearing pursuant to Real Property Tax Law, section 612 and 20 NYCRR 8197-4.2 was held with regard to this complaint on April 11, 2013; and

WHEREAS, at the April 11, 2013 hearing an appearance was made on behalf of Global Crossing NA; and

WHEREAS, staff having reviewed the complaint requested the Hearing Officer to direct Global Crossing NA to provide additional information; and

WHEREAS, the Hearing Officer so directed Global Crossing NA to provide additional information and received a response dated April 16, 2013; and

WHEREAS, the Hearing Officer has filed a report dated May 1, 2013; and

WHEREAS, ORPTS staff has reviewed the complaint and additional information, 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 May 6, 2013; 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 2013 final special franchise full values as set forth in List No. SF-26, on file in the ORPTS, and submitted in Agenda Item III-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 2013 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 duly adopted by the State Board on May 21, 2013.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 21st day of May 2013.

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 13-13

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 March 8, 2013 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 8, 2013; and

WHEREAS, a complaint (#SF-13-14), dated March 27, 2013, was filed by Consolidated Edison as specified in Real Property Tax Law, section 610 and 20 NYCRR 8197-4.2; and

WHEREAS, a hearing pursuant to Real Property Tax Law, section 612 and 20 NYCRR 8197-4.2 was held with regard to this complaint on April 11, 2013; and

WHEREAS, no appearance on behalf of Consolidated Edison was made at the April 11, 2013 hearing; and

WHEREAS, the Hearing Officer has filed a report dated May 1, 2013; 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 May 6, 2013; 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 2013 final special franchise full values as set forth in List No. SF-26, on file in the ORPTS, and submitted in Agenda Item III-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 2013 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 duly adopted by the State Board on May 21, 2013.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 21st day of May 2013.

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 13-14

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

WHEREAS, on June 03, 2013 the tentative State equalization rate for the Town of Portland, Chautauqua County, was determined by the Office of Real Property Tax Services (ORPTS) in accordance with section 1204 of the Real Property Tax and 20 NYCRR Part 8186; and

WHEREAS, pursuant to section 1204 of the Real Property Tax Law and 20 NYCRR 8186-2.7, notice of the determination of the tentative State equalization rate and the scheduled hearing date was mailed to the Town on June 07, 2013; and

WHEREAS, a complaint (Form RP-6085), dated July 11, 2013, was filed by the Town as specified in section 1206 of the Real Property Tax Law and 20 NYCRR 8186-15.2; and

WHEREAS, a hearing pursuant to section 1208 of the Real Property Tax Law, and 20 NYCRR 8186-15.5, was held with regard to this complaint on July 16, 2013; and

WHEREAS, at the July 16, 2013 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 has made recommendations. The results of the review are annexed hereto, made a part hereof and summarized in the memorandum to the State Board, dated August 12, 2013; 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 2013 State equalization rate for the Town of Portland as set forth in the List entitled “Recommended Final State Equalization Rates for 2013 Assessment Rolls for Cities and Towns Which Have Filed Complaints,” dated August 12, 2013, on file in the ORPTS, and submitted in Agenda Item II, is determined to be the final State equalization rate, and that such rate be certified for the respective 2013 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 15, 2013.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of August 2013.

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 13-15

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

WHEREAS, on May 14, 2013 the tentative State equalization rate for the Town of Frankfort, Herkimer County, was determined by the Office of Real Property Tax Services (ORPTS) in accordance with section 1204 of the Real Property Tax and 20 NYCRR Part 8186; and

WHEREAS, pursuant to section 1204 of the Real Property Tax Law and 20 NYCRR 8186-2.7, notice of the determination of the tentative State equalization rate and the scheduled hearing date was mailed to the Town on May 20, 2013; and

WHEREAS, a complaint (Form RP-6085), dated June 12, 2013, was filed by the Town as specified in section 1206 of the Real Property Tax Law and 20 NYCRR 8186-15.2; and

WHEREAS, a hearing pursuant to section 1208 of the Real Property Tax Law, and 20 NYCRR 8186-15.5, was held with regard to this complaint on June 17, 2013; and

WHEREAS, at the June 17, 2013 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 has made recommendations. The results of the review are annexed hereto, made a part hereof and summarized in the memorandum to the State Board, dated August 12, 2013; 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 2013 State equalization rate for the Town of Frankfort as set forth in the List entitled “Recommended Final State Equalization Rates for 2013 Assessment Rolls for Cities and Towns Which Have Filed Complaints,” dated August 12, 2013, on file in the ORPTS, and submitted in Agenda Items II, is determined to be the final State equalization rate, and that such rate be certified for the respective 2013 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 15, 2013.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 15th day of August 2013.

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 13-16

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

WHEREAS, when two or more assessing units are participating in a Coordinated Assessment Program (C.A.P.), the same equalization rate must be established for all assessing units pursuant to section 579 of the Real Property Tax Law; and

WHEREAS, on May 14, 2013 the tentative State equalization rate for the Towns of Esperance and Schoharie, constituting Schoharie County C.A.P. #1, was determined by the Office of Real Property Tax Services (ORPTS) in accordance with sections 579 and 1204 of the Real Property Tax Law, and 20 NYCRR Part 8186; and

WHEREAS, pursuant to section 1204 of the Real Property Tax Law and 20 NYCRR 8186-2.7, notice of the determination of the tentative State equalization rate and the scheduled hearing date was mailed to the Towns on May 20, 2013; and

WHEREAS, complaint forms (Form RP-6085), dated June 10, 2013 and June 12, 2013, were filed by the Towns of Esperance and Schoharie respectively, as specified in sections 579 and 1206 of the Real Property Tax Law, and 20 NYCRR 8186-15.2; and

WHEREAS, a hearing pursuant to section 1208 of the Real Property Tax Law, and 20 NYCRR 8186-15.5, was held with regard to this complaint on June 17, 2013; and

WHEREAS, at the June 17, 2013 hearing an appearance was made on behalf of the Towns; and

WHEREAS, ORPTS staff has reviewed the complaint, filed reports regarding such review with the Complaint Review Panel and has made recommendations. The results of the review are annexed hereto, made a part hereof and summarized in the memorandum to the State Board, dated August 12, 2013; and

WHEREAS, the State Board has reviewed the abovementioned staff reports and recommendations; and

WHEREAS, the State Board has considered the presentation and statements on behalf of the Towns; 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, except as to the market value ratio of the residential class (Major Type A); and, be it further

RESOLVED, that the State Board hereby directs staff to compute a final 2013 State equalization rate for the Towns of Esperance and Schoharie, constituting Schoharie County C.A.P. #1, using the parameters of: 1) 78.00 percent as the market value ratio for the residential class and 2) \$1,700,000 as the appraised value for the Holiday Inn Express property owned by ADP Schoharie Hospitality, LLC.; and that such rate be certified for the respective 2013 assessment rolls.

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 15, 2013. I further certify that the final 2013 State equalization rate for the Towns of Esperance and Schoharie, constituting Schoharie County C.A.P. #1, as determined in accordance with the parameters specified in this resolution, is 79.36.

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 2013.

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 13-17

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

WHEREAS, on June 03, 2013 the tentative State equalization rate for the Town of Philadelphia, Jefferson County, was determined by the Office of Real Property Tax Services (ORPTS) in accordance with section 1204 of the Real Property Tax and 20 NYCRR Part 8186; and

WHEREAS, pursuant to section 1204 of the Real Property Tax Law and 20 NYCRR 8186-2.7, notice of the determination of the tentative State equalization rate and the scheduled hearing date was mailed to the Town on June 07, 2013; and

WHEREAS, a hearing pursuant to section 1208 of the Real Property Tax Law, and 20 NYCRR 8186-15.5, was held with regard to this complaint on July 2, 2013; and

WHEREAS, no complaint was filed against the tentative State equalization rate; and

WHEREAS, on July 30, 2013 the tentative State equalization rate for the Town of Philadelphia, Jefferson County, was recomputed due to a correction of a significant error by the ORPTS in accordance with section 1204 of the Real Property Tax and 20 NYCRR Part 8186-2.8; and

WHEREAS, pursuant to section 1204 of the Real Property Tax Law and 20 NYCRR 8186-2.8, notice of the determination of the recomputed tentative State equalization rate and the scheduled hearing date was mailed to the Town on July 31, 2013; and

WHEREAS, a complaint (Form RP-6085), dated August 7, 2013, was filed by the Town as specified in section 1206 of the Real Property Tax Law and 20 NYCRR 8186-15; and

WHEREAS, a hearing pursuant to section 1208 of the Real Property Tax Law and 20 NYCRR 8186-15.5 was held with regard to this complaint on August 19, 2013; and

WHEREAS, at the August 19, 2013 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 has made recommendations. The results of the review are annexed hereto, made a part hereof and summarized in the memorandum to the State Board, dated November 5, 2013; 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 2013 State equalization rate for the Town of Philadelphia as set forth in the List entitled “Recommended Final State Equalization Rates for 2013 Assessment Rolls for Cities and Towns Which Have Filed Complaints,” dated November 5, 2013, on file in the ORPTS, and submitted in Agenda Item II, is determined to be the final State equalization rate, and that such rate be certified for the respective 2013 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 November 7, 2013.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 7th day of November 2013.

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 13-18

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

WHEREAS, on July 30, 2013 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 section 1204 of the Real Property Tax and 20 NYCRR Part 8186; and

WHEREAS, pursuant to section 1204 of the Real Property Tax Law and 20 NYCRR 8186-2.7, notice of the determination of the tentative State equalization rate and the scheduled hearing date was mailed to the City on July 31, 2013; and

WHEREAS, a written request, dated August 16, 2013, for an extension of time from the deadline of August 21, 2013 was made by the City; and

WHEREAS, additional time to file the complaint and supporting documentation was granted until September 18, 2013; and

WHEREAS, a complaint (Form RP-6085), dated September 17, 2013, was filed by the City as specified in section 1206 of the Real Property Tax Law and 20 NYCRR 8186-15.2; and

WHEREAS, a hearing pursuant to section 1208 of the Real Property Tax Law, and 20 NYCRR 8186-15.5, was adjourned and held with regard to this complaint on September 23, 2013; and

WHEREAS, at the September 23, 2013 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 has made recommendations. The results of the review are annexed hereto, made a part hereof and summarized in the memorandum to the State Board, dated November 05, 2013; 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 2013 State equalization rate for the City of Yonkers as set forth in the List entitled “Recommended Final State Equalization Rates for 2013 Assessment Rolls for Cities and Towns Which Have Filed Complaints,” dated November 05, 2013, on file in the ORPTS, and submitted in Agenda Items II, is determined to be the final State equalization rate, and that such rate be certified for the respective 2013 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 November 07, 2013.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 7th day of November 2013.

Susan E. Savage
Acting Secretary of the State Board