



## **PROCEEDINGS OF 2014**

### **AGENDA, MINUTES AND RESOLUTIONS**

The State Board of Real Property Tax Services met on February 11, March 5, May 20 and August 27. All of the meetings during 2014 were held in Albany. The November 5 meeting was cancelled for lack of business requiring its attention.

The Members of the State Board during 2014 included:

- Matthew W. Rand, Chairman, Clarkstown (term expires 12/31/2017)
- John M. Bacheller, Latham (term expired 12/31/2011; service ended 6/19/14)
- Judith A. Dagostino, Schenectady (term expires 12/31/2019)
- Edgar A. King, Schuylerville (term expires 12/31/2014)
- Eugenio (Gene) Martinez, New York City (resigned 1/26/15).

Susan E. Savage serves as the Acting Secretary of the State Board.

This compilation was prepared in May 2015.

**NEW YORK STATE**  
**BOARD OF REAL PROPERTY TAX SERVICES**  
**PROCEEDINGS OF 2014**

**AGENDA, MINUTES AND RESOLUTIONS**  
**OF MEETINGS**

**AGENDA OF MEETINGS OF 2014**

**NEW YORK STATE**

**BOARD OF REAL PROPERTY TAX SERVICES**

**PROCEEDINGS OF 2014**

# ***NOTICE***

## **State Board of Real Property Tax Services**

will meet on

**March 5, 2014 – 10:30 A.M.**

Executive Conference Room A - 2<sup>nd</sup> 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 7, 2013 Board meeting
- II. State Assessments and Full Values - Final special franchise assessments and full values for the 2014 assessment roll where complaints were filed by Level 3 Communications and its subsidiaries Broadwing Communications, Inc., Genuity Solutions, Inc., Global Crossing North America Network, Inc., Telcove, Inc., and Wiltel Communications Group
- III. STAR Registration Update
- 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 and appeals from property owners who are dissatisfied with the Tax Department's final determination of STAR eligibility.

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**  
**March 5, 2014**

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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.

(2/12/14)

# ***NOTICE***

## **State Board of Real Property Tax Services**

will meet on

**May 20, 2014 – 10:30 A.M.**

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

### ***Agenda***

- I. State Board Administration - Minutes of March 5, 2014 Board meeting
- II. State Assessments and Full Values
  - A. Final special franchise assessments and full values for the 2014 assessment roll where complaints were filed by Millennium Pipeline Company, LLC
  - B. Final special franchise full values for the 2014 assessment roll for the City of New York where a complaint was filed by Consolidated Edison Company of New York, Inc.
- 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 and appeals from property owners who are dissatisfied with the Tax Department's final determination of STAR eligibility.

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-***

**Conduct of Meeting (cont.)**

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(5/14/14)

## ***NOTICE***

### **State Board of Real Property Tax Services**

will meet on

**August 27, 2014 – 11:00 A.M.**

Executive Conference Room A - 2<sup>nd</sup> 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 May 20, 2014 State Board meeting
  - B. Resolution honoring John Bacheller, former member of the State Board of Real Property Tax Services
  - C. Delegation resolution concerning the powers and duties of the State Board
- II. State Equalization - Final 2014 State equalization rates for localities where complaints were filed
- III. Determination of Basic STAR exemption appeals relative to eligibility other than income
- IV. Privilege of the Floor
- V. Executive Session
  - Determination of Basic STAR exemption appeals relative to income eligibility

### **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 and appeals from property owners who are dissatisfied with the Tax Department's final determination of Basic STAR exemption eligibility.

***-OVER-***

**Conduct of Meeting (cont.)**

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

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

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

**Services Available**

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(8/6/14)

**MINUTES OF MEETINGS OF 2014**

**NEW YORK STATE**

**BOARD OF REAL PROPERTY TAX SERVICES**

**PROCEEDINGS OF 2014**

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

**MEETING OF MARCH 5, 2014**

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

Nicholas Behuniak, Associate Attorney, Office of Counsel  
Jack Conroy, Real Property Analyst 3, Equalization & Central Support Services, ORPTS  
Joe Gerberg, Legal Advisor to the State Board, Office of Counsel  
Geoff Gloak, Director of Public Information  
Amanda Hiller, Deputy Commissioner and Counsel  
Patricia Holland, Director, Equalization, Valuation & Central Services, ORPTS  
Tim Maher, Director, STAR, ORPTS  
Darlene Maloney, Assistant to the State Board, Office of Counsel  
Jack Moodie, Principal Accountant, Valuation Services Bureau

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

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

**Agenda Item No. I-A – State Board Administration – Minutes of November 7, 2013 Board meeting**

On motion of Mr. King, seconded by Dr. Bacheller, Mr. Rand stated that the minutes of the November 7, 2013 Board meeting stand approved and are, hereby, adopted as written.

**Agenda Item II – State Assessments and Full Values - Final special franchise assessments and full values for the 2014 assessment roll where complaints were filed by Level 3 Communications and its subsidiaries Broadwing Communications, Inc., Genuity Solutions, Inc., Global Crossing North America Network, Inc., Telcove, Inc., and Witel Communications Group**

Mr. Moodie presented the staff recommendation, January 27, 2014, relative to the 22 complaints filed by Level 3 Communications and its subsidiaries Broadwing Communications, Inc., Genuity Solutions, Inc., Global Crossing North America Network, Inc., Telcove, Inc., and

Wiltel Communications Group. The company claimed the values and assessments were improper and is looking for a reduction of 36 percent in economic obsolescence. Mr. Moodie stated that significant decreases were already granted for functional obsolescence.

In response to a question from Dr. Bacheller, Mr. Moodie responded that revenue provided by the company, rather than decreasing, was up 3½ percent for 2012 in New York State. Further, he said that the company did not provide details on capital expenditures or New York State financial data except for revenue. Mr. Moodie said that these complaints are essentially the same as what was heard the last two years. Accordingly, Mr. Moodie concluded that ORPTS staff recommends no change to the 2014 special franchise assessments and full values for Level 3 and its subsidiaries.

In response to a question from Dr. Bacheller on the need for a statutory change to allow access to company data, Mr. Gerberg responded that the data referred to should have been submitted in support of the company's complaints. He said that it is the company's responsibility to meet the burden of proof, and is not a statutory issue.

On motion of Dr. Bacheller, seconded by Mr. King, the Board adopted Resolution 14-01 establishing the final 2014 special franchise full values and assessments as set forth on Lists Nos. SF-09, SF-10, SF-11 and SF-12 on file in Office of Real Property Tax Services.

### **Agenda Item III – STAR Registration Update**

Mr. Maher provided an update on the STAR registration program for one repository of information at the Department of Taxation and Finance. He explained that homeowners who have a primary residence in New York and whose income does not exceed \$500,000 would be eligible for a Basic STAR exemption. Mr. Maher reported that as soon as the budget passed last year, there was a multi-language State-wide public media campaign (postcards, posters, videos, meetings, media center webpage, etc.) on the registration program. To prevent registering issues, he stated that individuals were steered to register on the website or by phone, rather than by paper. He added that in January an additional reminder letter was sent to all nonregistered property owners.

Mr. Maher stated that 2.4 million homeowners (89 percent of those homeowners identified as having Basic STAR) are currently registered. Legislation allows for late registration up to one year after the deadline or December 31, 2014. Of the 2.4 million property owners registered, 85 percent have registered online and 15 percent have called and registered by phone.

Mr. Maher reported that there are 35,000 homeowners who will be denied the exemption. The breakdown of the homeowners being denied is as follows:

- 8,000 homeowners registered have 2012 income that exceeds \$500,000. Assessors will be notified of the ineligibility

- 14,000 homeowners registered reported that this is not their primary residence. Staff has verified that the homeowners are indeed receiving more than one STAR exemption either in New York or another State. Assessors will be notified of the ineligibility.
- 10,000 homeowners registered have claimed more than one primary residence. Staff is contacting them to determine which property is the primary residence. He reported that there has not been much “push back” from these home owners. Assessors will be notified as to which residence is the primary residence and which residence will be removed.
- 1,000 homeowners claim that their income is less than \$500,000 but there is no 2012 income tax return to verify this assertion. He reported that more information is needed and until it is received, the exemption will be denied.
- 2,000 homeowners claim that their New York home is their primary residence and claim that they have a primary residence in another State and are receiving a benefit in that State. He reported that they will be informed that they cannot receive a STAR exemption benefit in two States (such as Florida and New York).

Mr. Maher concluded that there are 35,000 exemptions in the denial process. As of today, 100 homeowners have requested an appeal form to allow them the opportunity to appeal to the Department (before appealing to the State Board). No appeals have been received. If the appeal is denied, the homeowner would have the right to appeal to the State Board and it would be expected that those appeals would be presented at the May 20<sup>th</sup> Board meeting.

In response to a question from Dr. Bacheller, Mr. Maher responded that 25,000 homeowners have been notified of their ineligibility of a 2014 STAR exemption. Mr. Maher said that more information is collected daily.

In response to another question from Dr. Bacheller, Mr. Maher responded that there are about 300,000 homeowners who we have not yet registered and still have until the end of the year to register. Mr. Maher added that as part of the 2014 budget proposal, the Tax Department will have the authority to send a check directly to homeowners who register late and are entitled to the STAR exemption.

Mr. Rand commented that this has been a smooth process and the Department has done a great job in trying to find homeowners entitled to the STAR exemption. He thanked staff for their efforts. Messrs. Bacheller and King concurred.

In response to a question from Dr. Bacheller, Mr. Maher responded that the Department is focusing its attention and work on current registration and the future, rather than the possibility of past penalties for a possible improperly claimed STAR exemption. He said that the local assessor could look back and determine if penalties were appropriate or not, if they so choose.

In response to a question from Mr. King on the dual primary residence category of homeowners, Mr. Maher responded that the exemption will be denied until they clarify which residence is their primary residence. The homeowner would have the right to appeal.

In response to a question from Mr. Rand on residence information filed with a tax return, Mr. Gerberg said that staff could look at the “permanent home address” and school district code on the individual personal tax returns filed, but the Tax Department has not because, in part, the criteria differ. Mr. Maher said that most homeowners have been reasonable and claimed the property that is indeed their primary residence.

**Agenda Item No. IV - Privilege of the Floor**

Mr. Rand noted that there was no one wishing to address the Board.

With no further business to come before the Board, on motion of Mr. King, seconded by Dr. Bacheller, the Board concluded its meeting at 10:56 A.M.

The next Board meeting is May 20, 2014.

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 20, 2014**

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

Nicholas Behuniak, Associate Attorney, 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  
Patricia Holland, Director, Equalization, Valuation & Central Services, ORPTS  
Tim Maher, Director, STAR, ORPTS  
Darlene Maloney, Assistant to the State Board, Office of Counsel  
Jack Moodie, Principal Accountant, Valuation Services Bureau

*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 10:32 A.M.

**Agenda Item No. I-A – State Board Administration – Minutes of March 5, 2014 Board meeting**

On motion of Mr. King, seconded by Dr. Bacheller, Mr. Rand stated that the minutes of the March 5, 2014 Board meeting stand approved and are, hereby, adopted as written.

**Agenda Item II-A – State Assessments and Full Values - Final special franchise assessments and full values for the 2014 assessment roll where complaints were filed by Millennium Pipeline Company, LLC**

Mr. Moodie presented the May 8, 2014 staff recommendation relative to the two complaints filed by Millennium Pipeline Company, LLC. Mr. Moodie explained the issues in the complaint and summarized the staff recommendation, and that the company is looking for a reduction of 79 and 76 percent respectively. Mr. Moodie stated that there was no information submitted that indicated a change to the tentative assessments or full values and therefore, he

concluded that no change is recommended. Mr. Moodie said that the complaints are very similar to what was filed the last four years and all of these years are currently in litigation.

The Board had no questions.

On motion of Dr. Bacheller, seconded by Mr. King, the Board adopted Resolution 14-02 establishing the final 2014 special franchise full values and assessments as set forth on List No. SF-17 on file in Office of Real Property Tax Services.

**Agenda Item II-B – State Full Values - Final special franchise full values for the 2014 assessment roll for the City of New York where a complaint was filed by Consolidated Edison Company of New York, Inc.**

Mr. Moodie presented the May 8, 2014 staff recommendation relative to the complaint filed by Consolidated Edison Company of New York, Inc. (ConEd) for the City of New York special franchise full values. Mr. Moodie explained the issues in the complaint and summarized the staff recommendation, and that the company is looking for a reduction of 50 percent.

Of particular note, Mr. Moodie explained that reproduction cost new less depreciation (RCNLD) has been determined to be the valuation standard. He said that Handy Whitman cost indices were used to trend electric, gas and steam utility property in accordance with ORPTS procedures. Mr. Moodie explained that this process has been accepted by the highest courts in New York as an appropriate method to estimate the replacement cost new (RCN) of special franchise property, and the same standard was applied to all companies in New York State. Mr. Moodie stated that there is no evidence that indicates Con Ed should be valued differently than other companies in the State.

In response to a question from Dr. Bacheller, Mr. Moodie responded that original cost is used to calculate economic obsolescence and then that cost is factored in the other calculations.

Mr. Moodie concluded that staff recommends no change to the tentative special franchise full values for Consolidated Edison.

On motion of Dr. Bacheller, seconded by Mr. King, the Board adopted Resolution 14-03 establishing the final 2014 special franchise full values as set forth on List No. SF-19 on file in Office of Real Property Tax Services.

**Agenda Item III – Privilege of the Floor**

***STAR Update***

Dr. Bacheller asked for an update on STAR.

Mr. Maher provided an update on the STAR registration process. Mr. Maher stated that the requirements for receiving a STAR exemption are that the property be the taxpayer's primary

residence and their 2012 income be less than \$500,000. He said that as of today, 2.4 million people registered for STAR and, of those, 35,000 homeowners were denied the STAR exemption. He said that 24,000 were denied due to residency issues and 11,000 were denied due to income issues.

Mr. Maher explained that if a homeowner is denied, the homeowner has the right to appeal to the Commissioner. Mr. Maher reported that homeowners who were denied the STAR exemption were advised to call the Tax Department. Of those, 3,000 were resolved by telephone and approved. Mr. Maher stated that 1,000 written appeals to the Commissioner received. Of those, 900 were approved. Mr. Maher stated that there are now 100 homeowners still denied. He said that those homeowners were advised to call the Tax Department, and then if still denied, they may apply for review of the initial determination of ineligibility to the State Board.

Mr. Maher concluded that he is expecting unique formal appeals to be made to the State Board at its August 14<sup>th</sup> meeting.

In response to a question from Dr. Bacheller, Mr. Maher replied that there were 2.7 million STAR exemptions granted in 2013 and of those 300,000 are still not registered. He said that homeowners have until December 31, 2014 to register and there could be more appeals after that time.

#### State Board Update

In response to a question from Dr. Bacheller on the appointment of additional members to the State Board, Ms. Savage replied that it is being worked on and hopes that there will be new Board members in the next few months. Dr. Bacheller inquired if this would occur during this legislative session. Ms. Hiller responded that we are profoundly hoping.

With no further business to come before the Board, on motion of Mr. King, seconded by Dr. Bacheller, the Board concluded its meeting at 10:57 A.M.

The next Board meeting is August 14, 2014.

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 27, 2014**

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  
Judith Dagostino  
Edgar King  
Gene Martinez

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

Robert Aiken, Manager, Northern Regional Office (left meeting after agenda item II)  
John Bacheller, former State Board member  
Joe Gerberg, Legal Advisor to the State Board, Office of Counsel  
Geoffrey Gloak, Director, Public Information Office  
Philip Hembdt, Senior Attorney, Office of Counsel  
Amanda Hiller, Deputy Commissioner and Counsel  
Patricia Holland, Director, Equalization, Valuation & Central Services, ORPTS (left meeting after agenda item II)  
Joni Dennie, Assessor, City of Gloversville (left meeting after agenda item II)  
Alan Kresge, Supervisor of Administrative Analysis, Valuation Services Bureau, ORPTS  
Tobias Lake, Senior Attorney, Office of Counsel  
Tim Maher, Director of Real Property Tax Services  
Darlene Maloney, Assistant to the State Board, Office of Counsel

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Mr. Rand called the State Board meeting to order at 11:05 A.M. He gave a warm welcome to new Board members: Judith Dagostino and Gene Martinez. And, Mr. Rand welcomed a very special guest (mentioning that it is odd to call him a guest) who has been on the Board for 17 years - Dr. John Bacheller. He mentioned that Dr. Bacheller has been a tremendous leader and stated that the Board is honoring him with a resolution.

**Agenda Item I-B – State Board Administration – Resolution honoring John Bacheller, former member of the State Board of Real Property Tax Services**

Mr. Rand read Resolution 14-04 into the record. Mr. Rand thanked John for his service on the State Board.

On motion of Mr. King, seconded by Mrs. Dagostino, the Board adopted Resolution 14-04 honoring Dr. Bacheller. Mr. Rand asked Mr. King for his remarks.

Mr. King stated that when he was first appointed on the Board he quickly learned “that he could learn the most from John.” He remarked to John that the resolution emphasizing his qualities of “dedication, judgment, commitment and volunteer service just barely begin to describe what you have given to this Board.” Mr. King said that he is so grateful for that and thanked John for all the work that he has done. He said that he hopes that the work that crosses his path in the future will continue to challenge him.

Mr. Savage thanked Dr. Bacheller, on behalf of staff at the Office of Real Property Tax Services in the Tax Department, for continuing on the Board to help with a quorum and serve the people of New York State. Ms. Savage noted that when she started she was happy to have someone chairing the Board who had such extensive knowledge. Ms. Savage expressed appreciation for his knowledge, interactions and insight.

[Time away from discussion to take a group photo.]

Dr. Bacheller said that he was reminded, in seeing new Board member Judith Dagostino, that when he started working for the Senate in the area of real property in the late 1970's, there was a decision called Hellerstein. He explained that the Hellerstein decision helped preserve fairness in real property tax administration. He said that he soon got to meet Judy and Senator Cook, John Hamilton, his Counsel and they worked well together. He noted that one of the first bills he worked on pertained to Articles 18 and 19 which had to do with class shares in New York City and upstate New York. He remarked that it was a “tough bill.” He said that there was a long history in New York to keep fairness in property tax administration. He said, upon his appointment to this Board, he got to know agency staff and leaders, and saw a spirit of fairness. He said that the same spirit continues to be true and he is continually impressed by the professionalism exhibited by ORPTS staff and leaders, and the belief to maintain fairness in the process using good judgment to make decisions within the law. He said that in some ways, although an obscure Board, it is an important Board, and that he has been impressed by the professionalism of staff. He thanked staff: "Thank you all for what you have done to help me to my job. It has always been the case that I could rely on staff for good judgment and leadership."

Mr. Rand said that Dr. Bacheller has left “very big shoes to fill” and a great legacy.

**Agenda Item No. I-A – State Board Administration – Minutes of May 20, 2014 State Board meeting**

On motion of Mr. King, seconded by Mrs. Dagostino, Mr. Rand stated that the minutes of the May 20, 2014 Board meeting stand approved and are, hereby, adopted as written.

**Agenda Item II – State Equalization – Final 2014 State equalization rates for localities where complaints were filed**

Ms. Holland presented the staff recommendation, dated August 13, 2014, relative to the complaint from the City of Gloversville, Fulton County, on the tentative State equalization rate. She said that the City objected to the tentative rate of 108.13 and asked that the rate be established at the level of assessment of 100.00. Staff reviewed the documentation and agreed with the City in the use of the sales ratio study and recommends that the final State equalization rate be established at 100.00.

Ms. Dennie thanked everyone in ORPTS and hopes that the Board adopts the staff recommendation. She said that she appreciates the idea that the assessors can get involved in certain aspects of the rate-making process.

On motion of Mr. King, seconded by Mr. Martinez, the Board adopted resolution 14-06 to establish a final State equalization rate of 100.00 for the City of Gloversville.

**Agenda Item III – Determination of Basic STAR exemption appeals relative to eligibility other than income**

Mr. Maher provided some background information relative to the School Tax Relief (STAR) registration process with the Department of Taxation and Finance (DTF). He stated that the goal is to ensure that property owners who are entitled to the Basic STAR exemption receive the Basic STAR exemption. He also explained the requirements to receive the Basic STAR exemption are: that the combined income of the property owners cannot exceed \$500,000.

Mr. Maher stated that this appeal is the first STAR appeal before the State Board. He reported that DTF initially denied about 33,000 Basic STAR exemptions based on its review of the information supplied during the registration process. About 1,600 of those denials were appealed to the Commissioner of Taxation and Finance. Of those appealed to the Commissioner, 1,450 were approved after further review and 140 were denied. Of those still denied, 2 have filed appeals with the State Board.

Mr. Maher explained that this appeal is from property owners with a primary residency issue. The property owners have proven that their residence was indeed in the State of New York not the State of Illinois and that they did not have two primary residences.

In response to a question from Mr. Rand inquiring if the law specifies that there can't be an out-of-state residency if New York State residency is claimed for STAR, Mr. Gerberg stated that it is embedded in the law that the property must be your primary residence and there can only be one primary residence. Mr. Gerberg stated that it is a question of fact where the residency is and the Illinois law has similar language.

On motion of Mrs. Dagostino, seconded by Mr. Martinez, the Board adopted Resolution 14-07 approving the Basic STAR exemption for the homeowner filing an appeal.

**Agenda Item I-C – State Board Administration – Delegation resolution concerning the powers and duties of the State Board**

Mr. Gerberg stated that the Board has delegated certain duties to staff for decades. Mr. Gerberg explained that this resolution has a substantive element to delegate approvals of appeals to staff where property owner(s) is/are not eligible for the Basic STAR exemption and where in the review of that appeal it is found that the property owner(s) should be eligible for the Basic STAR exemption. He explained it would be more efficient for staff to be able to review and provide the exemption to those property owner(s) where it is determined that the Basic STAR exemption should be approved. This situation was evidenced in the appeal presented in agenda item III. Mr. Gerberg clarified that if there was an appeal and in the review process, staff felt that the Basic STAR exemption should not be approved, then the Board would be the only one to determine the outcome.

Mr. Gerberg concluded in saying that with respect to appeals against Basic STAR exemption denials, Mr. Savage or Mr. Maher would have the authority to reverse the determination and allow the exemption.

Mr. Rand said that he feels that this appears to be an extension of the ongoing process where 1,450 applications were reviewed and approved by ORPTS staff.

Mr. King stated that it is an exercise in good government and responding in a timely manner is good. He stated his support of the resolution.

Ms. Dagostino and Mr. Martinez concurred.

On motion of Mr. King, seconded by Mrs. Dagostino, the Board adopted Resolution 14-05 adopting an omnibus delegation resolution delegating various powers and duties of the State Board.

**Agenda Item IV – Privilege of the Floor**

There were no comments.

**Agenda Item V – Executive Session – Determination of Basic STAR exemption appeals relative to income eligibility**

On motion of Mr. King, seconded by Mr. Martinez, the Board moved into an executive session at 11:36 A.M. to discuss a Basic STAR exemption appeal relative to income eligibility.

Mr. Maher summarized the appeal of the property owner, the staff review and recommendation to not approve the Basic STAR exemption.

On motion of Mrs. Dagostino, seconded by Mr. Martinez, the Board adopted Resolution 14-08 denying the Basic STAR exemption for the property owner filing an appeal.

Mr. Gerberg discussed a memorandum on the subject of management of confidential information in the determination of STAR Appeals.

**Open Meeting**

On motion of Mr. King, seconded by Mr. Martinez, the Board moved back into its public meeting at 11:46 A.M.

With no further business to come before the Board, on motion of Mrs. Dagostino, seconded by Mr. King, the Board concluded its meeting at 11:47 A.M.

The next Board meeting is Wednesday, November 5, 2014.

Respectfully submitted,

Susan E. Savage  
Acting Secretary of the State Board

**RESOLUTIONS**

**ADOPTED AT 2014 MEETINGS OF THE**

**NEW YORK STATE**

**BOARD OF REAL PROPERTY TAX SERVICES**

**PROCEEDINGS OF 2014**

## STATE BOARD RESOLUTIONS

### NUMERICAL INDEX

#### March 5, 2014

<u>Resolution Number</u>	<u>Subject</u>
14-01	Establish final special franchise assessments and full values for Level 3 Communications, LLC and its subsidiaries Broadwing Communications, Inc., Genuity Solutions, Inc., Global Crossing North America Network, Inc., Telcove, Inc., and Wiltel Communications for the 2014 assessment roll where complaints were filed

#### May 20, 2014

<u>Resolution Number</u>	<u>Subject</u>
14-02	Establish final 2014 special franchise assessments and full values for Millennium Pipeline Company, LLC where complaints were filed
14-03	Establish final 2014 special franchise full values for the City of New York for Consolidated Edison Company of New York, Inc. where a complaint was filed

#### August 27, 2014

<u>Resolution Number</u>	<u>Subject</u>
14-04	Resolution honoring John M. Bacheller, former member of the State Board of Real Property Tax Services
14-05	Delegation resolution concerning the powers and duties of the State Board
14-06	Establish a final 2014 State equalization rate for the City of Gloversville, Fulton County where a complaint was filed
14-07	Determine a Basic STAR exemption appeal relative to eligibility other than income
14-08	Determine a Basic STAR exemption appeal relative to income eligibility

**STATE BOARD RESOLUTIONS**

**SUBJECT INDEX**

**Resolution  
Number**

**Board Administration**

Delegation resolution concerning the powers and duties of the State Board ..... 14-05

Resolution honoring John M. Bacheller, former member of the State Board  
of Real Property Tax Services ..... 14-04

**STAR**

Determine a Basic STAR exemption appeal relative to eligibility other than income ..... 14-07

Determine a Basic STAR exemption appeal relative to income eligibility ..... 14-08

**State Equalization**

Establish a final 2014 State equalization rate for the City of Gloversville,  
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**State Assessments and Values**

Establish final special franchise assessments and full values for Level 3  
Communications, LLC and its subsidiaries Broadwing Communications, Inc.,  
Genuity Solutions, Inc., Global Crossing North America Network, Inc.,  
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Establish final 2014 special franchise assessments and full values for Millennium  
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Establish final 2014 special franchise full values for the City of New York for  
Consolidated Edison Company of New York, Inc. where a complaint was filed ..... 14-03



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

W.A. HARRIMAN CAMPUS, ALBANY, NY 12227

**RESOLUTION 14-01**

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

**WHEREAS**, on November 22, 2013 the tentative special franchise assessments and full values for Level 3 Communications, LLC and its subsidiaries Broadwing Communications, Inc., Genuity Solutions, Inc., Global Crossing North America Network, Inc., Telcove, Inc., and Wiltel Communications (hereinafter, Level 3 and its subsidiaries) were determined by the Office of Real Property Tax Services (ORPTS); and

**WHEREAS**, pursuant to section 608 of the Real Property Tax Law notice of the tentative special franchise 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 November 25, 2013; and

**WHEREAS**, complaints (#SF-14-01, 14-02, 14-03, 14-04, 14-05, 14-06, 16-07, 14-08, 14-09, 14-10, 14-11, 14-12, 14-13, 14-14, 14-15, 14-16, 14-17, 14-18, 14-19, 14-20, 14-21 and 14-22), dated December 13, 2013, were filed by Level 3 and its subsidiaries as specified in section 610 of the Real Property Tax Law and 20 NYCRR 8197-4.2; and

**WHEREAS**, a hearing pursuant to section 612 of the Real Property Tax Law and 20 NYCRR 8197-4.2 was held with regard to these complaints on January 2, 2014; and

**WHEREAS**, at the January 2, 2014 hearing no appearance was made on behalf of Level 3 and its subsidiaries; and

**WHEREAS**, the Hearing Officer has filed a report dated January 17, 2014; and

**WHEREAS**, ORPTS staff has reviewed the complaints, filed a report regarding such review and has made recommendations. The results of the review are summarized in the memorandum to the State Board, Agenda Item II, dated January 27, 2014; 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 2014 final special franchise assessments and full values as set forth in Lists No. SF-09, SF-10, SF-11 and SF-12, on file in the ORPTS, 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 2014 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 March 5, 2014.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 5<sup>th</sup> day of March 2014.

\_\_\_\_\_  
Susan E. Savage  
Acting Secretary of the State Board



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

W.A. HARRIMAN CAMPUS, ALBANY, NY 12227

**RESOLUTION 14-02**

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

**WHEREAS**, on January 30, 2014 the tentative special franchise assessments and full values for Millennium Pipeline Company, LLC were determined by the Office of Real Property Tax Services (ORPTS); and

**WHEREAS**, pursuant to section 608 of the Real Property Tax Law notice of the tentative special franchise 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 January 30, 2014; and

**WHEREAS**, complaints (#SF-14-23 and #SF-14-24), and dated February 17, 2014, were filed by Millennium Pipeline Company, LLC as specified in section 610 of the Real Property Tax Law and 20 NYCRR 8197-4.2; and

**WHEREAS**, a hearing pursuant to section 612 of the Real Property Tax Law and 20 NYCRR 8197-4.2 was held with regard to this complaint on March 6, 2014; and

**WHEREAS**, at the March 6, 2014 hearing no appearance was made on behalf of Millennium Pipeline Company, LLC; and

**WHEREAS**, the Hearing Officer has filed a report dated March 26, 2014; and

**WHEREAS**, ORPTS staff has reviewed the complaints, filed a report regarding such review and has made recommendations. The results of the review are summarized in the memorandum to the State Board, Agenda Item IIA, dated May 8, 2014; and

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

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





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

W.A. HARRIMAN CAMPUS, ALBANY, NY 12227

**RESOLUTION 14-03**

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

**WHEREAS**, on March 20, 2014 the tentative special franchise full values for Consolidated Edison Company of New York, Inc. were determined by the Office of Real Property Tax Services (ORPTS); and

**WHEREAS**, pursuant to section 608 of the Real Property Tax Law notice of the tentative special franchise full values and the scheduled hearing date was mailed to the special franchise owner and chief executive officer of each assessing unit on March 21, 2013; and

**WHEREAS**, a complaint (#SF-14-38), dated April 9, 2014, was filed by Consolidated Edison Company of New York, Inc. as specified in section 610 of the Real Property Tax Law and 20 NYCRR 8197-4.2; and

**WHEREAS**, a hearing pursuant to section 612 of the Real Property Tax Law and 20 NYCRR 8197-4.2 was held with regard to this complaint on April 24, 2014; and

**WHEREAS**, at the April 24, 2014 hearing an appearance was made by Consolidated Edison Company of New York, Inc.; and

**WHEREAS**, the Hearing Officer has filed a report dated May 7, 2014; and

**WHEREAS**, ORPTS staff has reviewed the complaints, filed a report regarding such review and has made recommendations. The results of the review are summarized in the memorandum to the State Board, Agenda Item IIB, dated May 8, 2014; 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 2014 final special franchise full values as set forth in List No, SF-19, on file in the ORPTS, are determined to be the final full values, and that such full values be certified to these municipalities to be used as the special franchise full values on the respective 2014 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 20, 2014.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 20<sup>th</sup> day of May 2014.

\_\_\_\_\_  
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**

**RESOLUTION 14-04**

**WHEREAS**, John M. Bacheller, was appointed to the State Board of Real Property Services on April 15, 1997, and reappointed on May 3, 2004 remaining on the Board through June 19, 2014, serving a total of 17 years under four New York State Governors, becoming one of the longest-serving members in the Board's history; and

**WHEREAS**, Dr. Bacheller leaves an estimable record of 27 years of experience in State government as a former State official with expertise in the areas of local government and property tax. Dr. Bacheller was responsible for the creation of economic development policy for various institutions within New York State government. Dr. Bacheller served as Deputy Commissioner for Policy and Research at the New York State Department of Economic Development, and as Senior Vice President at Empire State Development Corporation retiring in 2007. Previously, Dr. Bacheller was Principal Program Associate for the State Senate Majority, where his primary areas of responsibility were economic development, science and technology, local government, and the real property tax; and,

**WHEREAS**, the State Board acknowledges that Dr. Bacheller brought to the Board in his 17 years serving as a Member of the State Board extensive experience as an economist and analyst with an active interest in the programs of the Office of Real Property Tax Services (ORPTS); and

**WHEREAS**, Dr. Bacheller leaves a record that will be nearly impossible to match and creates a void that will be equally difficult to fill. During his tenure as a Member, the State Board embraced many changes including the implementation of the historic STAR program was, the enhancement of the State Aid programs, the modernization of the equalization rate process, the enhancement of the annual aid program, and, more recently, the merger of the New York State Office of Real Property Services with the New York State Department of Taxation and Finance; and

**WHEREAS**, Dr. Bacheller was totally dedicated to the challenging issues facing the State Board and demonstrated immense professionalism and invaluable guidance and insights in carrying out the work of the State Board, and for that the State Board of Real Property Tax Services is grateful; and

**WHEREAS**, Dr. Bacheller's tenure on the Board was marked by his superb judgment, thorough analysis and appreciation and understanding of the complexity of the issues before the State Board; and





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

W.A. HARRIMAN CAMPUS, ALBANY, NY 12227

**RESOLUTION 14-05**

**WHEREAS**, Real Property Tax Law, section 200-a sets forth the powers and duties of the State Board of Real Property Tax Services; and

**WHEREAS**, Real Property Tax Law, sections 204 and 208 authorizes the State Board of Real Property Tax Services to delegate to any officers or employees of the Department of Taxation and Finance; and

**WHEREAS**, the State Board finds it necessary to make certain changes in the delegations included in Resolution 10-20; now, therefore, be it

**RESOLVED**, that Resolution 10-20, adopted July 20, 2010, be, and the same hereby is, rescinded; and be it further

**BE IT FURTHER RESOLVED**, that the State Board delegates to the Secretary of the State Board of Real Property Tax Services and the attorney of the Department of Taxation and Finance who serves as legal advisor to the State Board the following:

1. Oaths and Affidavits; Subpoenas

The authority to administer oaths, take affidavits, certify acknowledgements, accept service of process, including service for the members of the State Board individually, and to issue subpoenas.

**BE IT FURTHER RESOLVED**, that the State Board delegates to the Secretary of the State Board of Real Property Tax Services, the attorney of the Department of Taxation and Finance who serves as legal advisor to the State Board, and the Assistant to the State Board, the following:

1. State Board Decision-making Process

The authority to manage the decision-making process of the State Board including but not limited to the issuance of final decisions of the State Board.

2. State Board Records

The authority to authenticate and certify, under the official seal of the State Board of Real Property Tax Services, and one of their signatures, all State Board records.

**BE IT FURTHER RESOLVED**, that the State Board delegates to the Secretary of the State Board of Real Property Tax Services and the Director of Real Property Tax Services the following:

1. STAR Appeals

The authority to determine a STAR appeal in favor of the appellant(s) where the Secretary of the State Board of Real Property Tax Services or the Director of Real Property Tax Services finds that the appellant has provided factual information in the appeal to the State Board that was not provided during the registration process or in the appeal to the Commissioner, and where staff further finds that based on that information, the appellant is eligible for the Basic STAR exemption. This delegation shall not be construed to confer upon such staff any power to determine a STAR appeal against the appellant(s). As used herein, the term "STAR appeal" means an appeal to the State Board by a property owner (or owners) of a determination made by the Commissioner of Taxation and Finance pursuant to subdivision 14 of section 425 of the Real Property Tax Law that the property owner (or owners) is (or are) not eligible for the Basic School Tax Relief (STAR) exemption.

Voting in favor: Commissioners Dagostino, King, Martinez 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 August 27, 2014.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 27<sup>th</sup> day of August 2014.

\_\_\_\_\_  
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 14-06**

**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 20, 2014 the tentative State equalization rate for the City of Gloversville, Fulton 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 May 23, 2014; and

**WHEREAS**, a complaint (Form RP-6085), dated June 5, 2014, 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 held with regard to this complaint on June 17, 2014; and

**WHEREAS**, at the June 17, 2014 hearing no 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 August 13, 2014; 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 2014 State equalization rate for the City of Gloversville as set forth in the List entitled “Recommended Final State Equalization Rates for 2014 Assessment Rolls for Cities and Towns Which Have Filed Complaints,” dated August 13, 2014, 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 2014 assessment roll.

Voting in favor: Commissioners Dagostino, King, Martinez 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 27, 2014.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 27<sup>th</sup> day of August 2014.

\_\_\_\_\_  
Susan E. Savage  
Acting Secretary of the State Board



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

W.A. HARRIMAN CAMPUS, ALBANY, NY 12227

**RESOLUTION 14-07**

**WHEREAS**, the State Board of Real Property Tax Services has the power to determine appeals from final determinations of the Department of Taxation and Finance relating to eligibility for the Basic STAR exemption pursuant to sections 200-a(1) and 425 (14) of the Real Property Tax Law; and

**WHEREAS**, Real Property Tax Law, section 425(14), requires all Basic STAR recipients to be registered with the New York State Department of Taxation and Finance (Department) to continue their Basic STAR Exemption for 2014 and beyond; and

**WHEREAS**, on October 24, 2013, Sunaganata Gadsden-McAllister and William McAllister (hereinafter, “Appellants”), the owners of a parcel that was assigned STAR Code RB8H89M, registered with the Department to continue the Basic STAR Exemption for the 2014 assessment roll; and

**WHEREAS**, after Department staff initially found Appellants to be ineligible for Basic STAR on grounds of residency, Appellants filed an appeal with the Department, which ultimately issued a final determination affirming staff’s finding that Appellants were ineligible for the Basic STAR exemption on grounds of residency; and

**WHEREAS**, on May 27, 2014, Appellants were notified of the Department’s final determination of ineligibility for the Basic STAR exemption pursuant to section 425(14) of the Real Property Tax Law and were advised that review of this determination could be obtained by filing an appeal with the State Board of Real Property Tax Services; and

**WHEREAS**, a “STAR Registration Application for State Board Review of DTF Determination of Ineligibility” (Form RP-425-SB), dated June 25, 2014, was filed by Appellants pursuant to section 425 (14) of the Real Property Tax Law; and

**WHEREAS**, Office of Real Property Tax Services staff has reviewed the appeal, and has made a recommendation. The results of the review is summarized in a memorandum dated August 13, 2014 and submitted to the State Board as Agenda Item III; and

**WHEREAS**, the State Board has reviewed the appeal and recommendation and accepts the factual conclusions and recommendation contained in the abovementioned memorandum; now therefore, be it

**RESOLVED**, that the State Board concludes that Appellants are eligible for the Basic STAR exemption, and hereby reverses the Department’s final determination that is the subject of this appeal.

Voting in favor: Commissioners Dagostino, King, Martinez 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 August 27, 2014.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 27<sup>th</sup> day of August 2014.

\_\_\_\_\_  
Susan E. Savage  
Acting Secretary of the State Board



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

W.A. HARRIMAN CAMPUS, ALBANY, NY 12227

**RESOLUTION 14-08**

**WHEREAS**, the State Board of Real Property Tax Services has the power to determine appeals from final determinations of the Department of Taxation and Finance relating to eligibility for the Basic STAR exemption pursuant to sections 200-a(1) and 425 (14) of the Real Property Tax Law; and

**WHEREAS**, Real Property Tax Law, section 425(14), requires all Basic STAR recipients to be registered with the New York State Department of Taxation and Finance (Department) to continue their Basic STAR Exemption for 2014 and beyond; and

**WHEREAS**, [REDACTED] (hereinafter, "Appellant"), the owner of a parcel that was assigned STAR Code [REDACTED], registered with the Department to continue the Basic STAR Exemption for the 2014 assessment roll; and

**WHEREAS**, after Department staff initially found Appellant to be ineligible for Basic STAR on grounds of income, Appellant filed an appeal with the Department, which ultimately issued a final determination affirming staff's finding that Appellant was ineligible for the Basic STAR exemption on grounds of income; and

**WHEREAS**, on May 12, 2014, Appellant was notified of the Department's final determination of ineligibility for the Basic STAR exemption pursuant to section 425(14) of the Real Property Tax Law and was advised that review of this determination could be obtained by filing an appeal with the State Board of Real Property Tax Services; and

**WHEREAS**, a "STAR Registration Application for State Board Review of DTF Determination of Ineligibility" (Form RP-425-SB), dated June 14, 2014, was filed by Appellant pursuant to section 425 (14) of the Real Property Tax Law; and

**WHEREAS**, Office of Real Property Tax Services staff has reviewed the appeal, and has made a recommendation. The results of the review is summarized in a memorandum dated August 13, 2014 and submitted to the State Board as Agenda Item V; and

**WHEREAS**, the State Board has reviewed the appeal and recommendation and accepts the factual conclusions and recommendation contained in the abovementioned memorandum; now therefore, be it

**RESOLVED**, that the State Board concludes that Appellant is ineligible for the Basic STAR exemption, and hereby sustains the Department’s final determination that is the subject of this appeal.

Voting in favor: Commissioners Dagostino, King, Martinez 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 August 27, 2014.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 27<sup>th</sup> day of August 2014.

\_\_\_\_\_  
Susan E. Savage  
Acting Secretary of the State Board