



## **PROCEEDINGS OF 2015**

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

The State Board of Real Property Tax Services met on May 21 and August 19. All of the meetings during 2015 were held in Albany. The February 10 and November 13 meetings were cancelled for lack of business requiring its attention.

The Members of the State Board during 2015 included:

- Matthew W. Rand, Chairman, Clarkstown (term expires 12/31/2017)
- 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 2016.

**NEW YORK STATE**  
**BOARD OF REAL PROPERTY TAX SERVICES**  
**PROCEEDINGS OF 2015**

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

**AGENDA OF MEETINGS OF 2015**

**NEW YORK STATE**

**BOARD OF REAL PROPERTY TAX SERVICES**

**PROCEEDINGS OF 2015**

## ***NOTICE***

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

will meet on

**May 21, 2015 – 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 - Minutes of August 27, 2014 Board meeting
- II. State Full Values - Final special franchise full values for the 2015 assessment roll for the City of New York where complaints were filed by Consolidated Edison Company of New York, Inc. and Hudson Transmission Partners, LLC
- 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.

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

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

***-OVER-***

**Services Available**

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

**Visitor Information and Parking**

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

(4/17/15)

## ***NOTICE***

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

will meet on

**August 19, 2015 – 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 - Minutes of May 21, 2015 State Board meeting
- II. State Equalization - Final 2015 State equalization rates for localities where complaints were filed
- III. Privilege of the Floor

### **Conduct of Meeting**

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***-OVER-***

**Agenda**  
**August 19, 2015**

-2-

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**Services Available**

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(7/20/15)

**MINUTES OF MEETINGS OF 2015**

**NEW YORK STATE**

**BOARD OF REAL PROPERTY TAX SERVICES**

**PROCEEDINGS OF 2015**

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

**MEETING OF MAY 21, 2015**

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

Susan Savage, Acting Secretary of the State Board and Assistant Deputy Commissioner of the Office of Real Property Tax Services

Joe Gerberg, Legal Advisor to the State Board, Office of Counsel  
Geoffrey Gloak, Director of Public Information  
Amanda Hiller, Deputy Commissioner and Counsel  
Patricia Holland, Director, Equalization, Valuation & Central Services, ORPTS  
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  
Jack Moodie, Principal Accountant, Valuation Services Bureau, ORPTS  
Hannalore Smith, Senior Attorney, Office of Counsel

*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 of Real Property Tax Services meeting to order at 11:05 A.M.

**Agenda Item No. I-A – State Board Administration – Minutes of August 27, 2014 State Board meeting**

On motion of Mrs. Dagostino, seconded by Mr. King, Mr. Rand stated that the minutes of the August 27, 2014 Board meeting stand approved and are, hereby, adopted as written.

**Agenda Item II – State Full Values – Final special franchise full values for the 2015 assessment roll for the City of New York where complaints were filed by Consolidated Edison Company of New York, Inc. and Hudson Transmission Partners, LLC**

Mr. Moodie presented the April 30, 2015 staff recommendation relative to the complaints filed by Consolidated Edison Company of New York, Inc. (ConEd) and Hudson Transmission Partners, LLC for the City of New York 2015 special franchise full values. Mr. Moodie explained the issues in the complaints and summarized the staff recommendation.

Mr. Moodie provided a brief introduction of the special franchise program. He explained that the Office of Real Property Tax Services (ORPTS) is required by law to determine the assessments and full values of these properties using reproduction cost new less any depreciation. The basis for determining these values are the annual property reports and financial statements files by the special franchise owners with ORPTS. Mr. Moodie stated that if no complaint on the tentative special franchise assessment or value is filed, a final assessment or value is issued; if a complaint is filed, then the complaint must be reviewed with the assessment or value determined by the State Board.

Mr. Moodie addressed the complaint filed by Consolidated Edison Company of New York, Inc. He said that ConEd is seeking a 50 percent reduction in its value and that the complaint is similar to those filed in past years.

Mr. Moodie addressed the complaint filed by Hudson Transmission Partners, LLC (Hudson Transmission). He said that Hudson Transmission has only been in operation since 2013 and is requesting a 75 percent reduction. He explained that transmission lines are long-term projects and it is not reasonable that this company would be operating at full capacity in a short period of time. He said that a prudent investor builds with excess capacity beyond immediate needs to anticipate future growth.

Mr. Rand asked if there was supporting documentation provided. Mr. Moodie responded that opinions and estimates were provided but much of the data provided lacked documentation. Mr. Moodie said that the only factual data provided was current financial data which, when applied, did not create a difference in the tentative special franchise value. Mr. Moodie added that a historical perspective over a period of time would be needed and due to the newness of this company, there was none.

On motion of Mr. King, seconded by Ms. Dagostino, the Board adopted Resolutions 15-01 and 15-02 establishing the final 2015 special franchise full values for Consolidated Edison Company of New York, Inc. and Hudson Transmission Partners, LLC as set forth on Lists No. SF-15 and SF-14 on file in Office of Real Property Tax Services.

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

There were no comments.

The next Board meeting is Wednesday, August 19, 2015.

With no further business to come before the Board, on motion of Mrs. Dagostino, seconded by Mr. King, the Board concluded its meeting at 11:15 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 AUGUST 19, 2015**

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

Susan Savage, Acting Secretary of the State Board and Assistant Deputy  
Commissioner of the Office of Real Property Tax Services

Robert Aiken, Manager, Northern Regional Office  
Joe Gerberg, Legal Advisor to the State Board, Office of Counsel  
Geoffrey Gloak, Director of Public Information  
Patricia Holland, Director, Equalization, Valuation & Central Services, ORPTS  
Tobias Lake, Senior Attorney, Office of Counsel  
Tim Maher, Director of Real Property Tax Services, ORPTS  
Darlene Maloney, Assistant to the State Board, Office of Counsel

Also in attendance at the meeting was:

Rick Karlin, Reporter, Times Union Newspaper

*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 of Real Property Tax Services meeting to order at 11:00 A.M.

**Agenda Item No. I-A – State Board Administration – Minutes of May 21, 2015 State Board meeting**

On motion of Mr. King, seconded by Mrs. Dagostino, Mr. Rand stated that the minutes of the May 21, 2015 Board meeting stand approved and are, hereby, adopted as written.

**Agenda Item II – State Equalization – Final 2015 State equalization rates for localities where complaints were filed**

Mr. Maher presented the staff recommendation, dated August 10, 2015.

Towns of Clinton and Peru, Clinton County

Mr. Maher stated that the Towns of Clinton and Peru were planning to do a reassessment this year and then decided to not proceed with the project. He explained that the estimate of full value determined by ORPTS for each Town was more than the allowed five percent tolerance. Therefore, he stated that the tentative State equalization rates were established less than the level of assessment of 100.00.

Mr. Maher reported that the Town of Clinton objected to the tentative rate of 94.49 and the Town of Peru objected to the tentative rate of 94.88. Both Towns requested that the rates be established at the stated level of assessment of 100.00. Mr. Maher explained that staff reviewed the documentation and agreed with the Town in the use of its residential sales ratio study. Mr. Maher concluded that staff found that this change brought the ratio to within the five percent tolerance of the declared level of assessment, and recommends that the final State equalization rate be established at 100.00.

No one was present from the Towns.

On motion of Mrs. Dagostino, seconded by Mr. King, the Board adopted resolutions 15-03 and 15-04 to establish final State equalization rates of 100.00 for each Town.

Town of New Hartford, Oneida County

Mr. Maher stated that the Town of New Hartford claimed a level of assessment of 83.00 which ORPTS confirmed as the tentative State equalization rate. Mr. Maher reported that staff reviewed the documentation objecting to 26 sales and deleted 11 sales which caused the estimated full value of the Town to be reduced by 0.2 percent. Mr. Maher explained that this change was slight due to the large number of available sales and that the recalculated town-wide ratio is still within five percent of the town's LOA of 83.00 so staff does not find a basis to support a revision in the tentative State equalization rate.

No one was present from the Town.

On motion of Mr. King, seconded by Mrs. Dagostino, the Board adopted resolution 15-05 to establish a final State equalization rate of 83.00.

Town of Stillwater, Saratoga County

Mr. Maher stated that 83 percent of the Town of Stillwater's property is in the residential class. He said that the Town claimed a level of assessment of 90.50 which ORPTS confirmed as the tentative rate. Mr. Maher reported that the Town objected to property in the vacant class only, i.e., concurring with the residential class. He said that the eight objections to vacant properties were reviewed; one change to one property was made. Mr. Maher explained that staff found that this one change did not bring the ratio to within the five percent tolerance of the

declared level of assessment of 90.50, and accordingly, does not support a revision to the tentative State equalization rate.

No one was present from the Town.

On motion of Mrs. Dagostino, seconded by Mr. King, the Board adopted resolution 15-06 to establish a final State equalization rate of 90.50.

Town of Jasper, Steuben County

Mr. Maher stated that the Town of Jasper has not conducted a reassessment in many years as evidenced by the claimed level of assessment (LOA) of 5.00 percent. Mr. Maher stated ORPTS disagreed with the LOA and established a tentative State equalization rate of 4.33. Mr. Maher reported that the Town filed a complaint objecting to the vacant properties. Mr. Maher explained a change to the appraised value of one parcel is recommended based on a submitted valid sale. Mr. Maher stated that this change reduced the estimated full value of the Town by 0.6 percent; staff recommends that the final State equalization rate be established at 4.36.

Mrs. Dagostino asked about a letter written to Ms. Susan Savage with regard to local assistance. Mr. Maher responded that the State provides local government assistance with technical and education support, and in the form of State aid. Mr. Maher affirmed that ORPTS staff is willing and ready to assist with the entire process should the Town decide to do a reassessment.

No one was present from the Town.

On motion of Mrs. Dagostino, seconded by Mr. King, the Board adopted resolution 15-07 to establish a final State equalization rate of 4.36.

Town of Fremont, Sullivan County

Mr. Maher stated that a tentative State equalization rate of 67.00 was established. He said that the Town objected and requested that the rate be established at the level of assessment of 75.00. Mr. Maher reported that that the documentation submitted was reviewed in conjunction with the studies done by ORPTS. He said that this review resulted in a change to the residential value. Mr. Maher said that the recalculation of a proposed rate of 71.43 was then within the 5 percent tolerance, providing for a recommended rate of 75.00.

No one was present from the Town.

On motion of Mr. King, seconded by Mrs. Dagostino, the Board adopted resolution 15-08 to establish a final State equalization rate of 75.00.

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

The date of the next Board meeting was announced as Monday, November 2, 2015. [The meeting was subsequently changed to Friday, November 13, 2015.]

Ms. Savage spoke on Pat Holland's imminent retirement on Wednesday, August 26, 2015. Ms. Savage mentioned that Ms. Holland has been a leader within the Office of Real Property Tax Services for 33 years. She has worked in almost every facet of the organization. Mrs. Savage thanked Ms. Holland for her work over the years and said that she knows it has been appreciated by the State Board, right up to this meeting!

Mr. Rand wished her the best of luck and said that he knows that she has been a great asset during his term on the State Board. He commented on the huge stack of papers that assist the Board with its deliberations! He said that she will be missed.

Mr. King and Mrs. Dagostino thanked Ms. Holland for her many years of service.

With no further business to come before the Board, on motion of Mr. King, seconded by Mrs. Dagostino, the Board concluded its meeting at 11:12 P.M.

Respectfully submitted,

Susan E. Savage  
Acting Secretary of the State Board

**RESOLUTIONS**

**ADOPTED AT 2015 MEETINGS OF THE**

**NEW YORK STATE**

**BOARD OF REAL PROPERTY TAX SERVICES**

**PROCEEDINGS OF 2015**

## STATE BOARD RESOLUTIONS

### NUMERICAL INDEX

#### May 21, 2015

<u>Resolution Number</u>	<u>Subject</u>
15-01	Establish final 2015 special franchise full values for the City of New York for Consolidated Edison Company of New York, Inc. where a complaint was filed
15-02	Establish final 2015 special franchise full values for the City of New York for Hudson Transmission Partners, LLC where a complaint was filed

#### August 19, 2015

<u>Resolution Number</u>	<u>Subject</u>
15-03	Establish a final 2015 State equalization rate for the Town of Clinton, Clinton County where a complaint was filed
15-04	Establish a final 2015 State equalization rate for the Town of Peru, Clinton County where a complaint was filed
15-05	Establish a final 2015 State equalization rate for the Town of New Hartford, Oneida County where a complaint was filed
15-06	Establish a final 2015 State equalization rate for the Town of Stillwater, Saratoga County where a complaint was filed
15-07	Establish a final 2015 State equalization rate for the Town of Jasper, Steuben County where a complaint was filed
15-08	Establish a final 2015 State equalization rate for the Town of Fremont, Sullivan County where a complaint was filed

**STATE BOARD RESOLUTIONS**

**SUBJECT INDEX**

**Resolution  
Number**

**State Assessments and Full Values**

Establish final 2015 special franchise full values for the City of New York for Consolidated Edison Company of New York, Inc. where a complaint was filed ..... 15-01

Establish final 2015 special franchise full values for the City of New York for Hudson Transmission Partners, LLC where a complaint was filed..... 15-02

**State Equalization**

Establish a final 2015 State equalization rate for the Town of Clinton, Clinton County where a complaint was filed..... 15-03

Establish a final 2015 State equalization rate for the Town of Peru, Clinton County where a complaint was filed..... 15-04

Establish a final 2015 State equalization rate for the Town of New Hartford, Oneida County where a complaint was filed ..... 15-05

Establish a final 2015 State equalization rate for the Town of Stillwater, Saratoga County where a complaint was filed..... 15-06

Establish a final 2015 State equalization rate for the Town of Jasper, Steuben County where a complaint was filed..... 15-07

Establish a final 2015 State equalization rate for the Town of Fremont, Sullivan County where a complaint was filed ..... 15-08



## **RESOLUTION 15-01**

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

**WHEREAS**, on March 11, 2015 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 12, 2015; and

**WHEREAS**, a complaint (#SF-15-01), dated April 2, 2015, 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 17, 2015; and

**WHEREAS**, no appearance on behalf of Consolidated Edison Company of New York, Inc. was made at the April 17, 2015 hearing; and

**WHEREAS**, the Hearing Officer has filed a report dated May 7, 2015; and

**WHEREAS**, ORPTS staff has reviewed the complaint, filed a report regarding such review and has made recommendations. The results of the review are summarized in the memorandum to the State Board, Agenda Item II, dated April 30, 2015; 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 2015 final special franchise full values as set forth in List No. SF-15, 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 2015 assessment roll.

Voting in favor: Commissioners Dagostino, King and Rand

Voting against: None

Abstaining: None

Absent: None

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

I, Susan E Savage, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on May 21, 2015.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 21<sup>st</sup> day of May 2015.

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



## **RESOLUTION 15-02**

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

**WHEREAS**, on March 11, 2015 the tentative special franchise full values for Hudson Transmission Partners, LLC were determined by the Office of Real Property Tax Services (ORPTS); and

**WHEREAS**, pursuant to section 608 of the Real Property Tax Law notice of the tentative special franchise full values and the scheduled hearing date was mailed to the special franchise owner and chief executive officer of each assessing unit on March 12, 2015; and

**WHEREAS**, a complaint (#SF-15-02), dated April 6, 2015, was filed by Hudson Transmission Partners, LLC as specified in section 610 of the Real Property Tax Law and 20 NYCRR 8197-4.2; and

**WHEREAS**, a hearing pursuant to section 612 of the Real Property Tax Law and 20 NYCRR 8197-4.2 was held with regard to this complaint on April 17, 2015; and

**WHEREAS**, no appearance on behalf of Hudson Transmission Partners, LLC was made at the April 17, 2015 hearing; and

**WHEREAS**, the Hearing Officer has filed a report dated May 6, 2015; and

**WHEREAS**, ORPTS staff has reviewed the complaint, filed a report regarding such review and has made recommendations. The results of the review are summarized in the memorandum to the State Board, Agenda Item II, dated April 30, 2015; 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 2015 final special franchise full values as set forth in List No. SF-14, on file in the ORPTS, are determined to be the final full values, and that such full values be certified to these municipalities to be used as the special franchise full values on the respective 2015 assessment roll.

Voting in favor: Commissioners Dagostino, King and Rand

Voting against: None

Abstaining: None

Absent: None

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

I, Susan E Savage, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on May 21, 2015.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 21<sup>st</sup> day of May 2015.

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



### **RESOLUTION 15-03**

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

**WHEREAS**, on May 12, 2015, the tentative State equalization rate for the Town of Clinton, Clinton County, was determined by the Office of Real Property Tax Services (ORPTS) in accordance with section 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 Town on May 13, 2015; and

**WHEREAS**, a complaint (Form RP-6085), dated May 22, 2015, 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 8, 2015; and

**WHEREAS**, at the June 8, 2015 hearing an 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 10, 2015; 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 2015 State equalization rate for the Town of Clinton as set forth in the List entitled "Recommended Final State Equalization Rates for 2015 Assessment Rolls for Cities and Towns Which Have Filed Complaints," dated August 10, 2015, 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 2015 assessment roll.

Voting in favor: Commissioners Dagostino, King and Rand

Voting against: None

Abstaining: None

Absent: None

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

I, Susan E Savage, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on August 19, 2015.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 19<sup>th</sup> day of August 2015.

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



## **RESOLUTION 15-04**

**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 12, 2015 the tentative State equalization rate for the Town of Peru, Clinton 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 13, 2015; and

**WHEREAS**, a complaint (Form RP-6085), dated May 26, 2015, 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 8, 2015; and

**WHEREAS**, at the June 8, 2015 hearing an 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 10, 2015; 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 2015 State equalization rate for the Town of Peru as set forth in the List entitled "Recommended Final State Equalization Rates for 2015 Assessment Rolls for Cities and Towns Which Have Filed Complaints," dated August 10, 2015, 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 2015 assessment roll.

Voting in favor: Commissioners Dagostino, King and Rand

Voting against: None

Abstaining: None

Absent: None

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

I, Susan E Savage, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on August 19, 2015.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 19<sup>th</sup> day of August 2015.

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



## **RESOLUTION 15-05**

**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 19, 2015 the tentative State equalization rate for the Town of New Hartford, Oneida 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, 2015; and

**WHEREAS**, a complaint (Form RP-6085), dated June 1, 2015, 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 16, 2015; and

**WHEREAS**, at the June 16, 2015 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 10, 2015; 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





## **RESOLUTION 15-06**

**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 12, 2015 the tentative State equalization rate for the Town of Stillwater, Saratoga 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 13, 2015; and

**WHEREAS**, a complaint (Form RP-6085), dated June 1, 2015, 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 8, 2015; and

**WHEREAS**, at the June 8, 2015 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 10, 2015; 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 2015 State equalization rate for the Town of Stillwater as set forth in the List entitled "Recommended Final State Equalization Rates for 2015 Assessment Rolls for Cities and Towns Which Have Filed Complaints," dated August 10, 2015, 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 2015 assessment roll.

Voting in favor: Commissioners Dagostino, King and Rand

Voting against: None

Abstaining: None

Absent: None

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

I, Susan E Savage, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on August 19, 2015.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 19<sup>th</sup> day of August 2015.

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



## **RESOLUTION 15-07**

**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 2, 2015 the tentative State equalization rate for the Town of Jasper, Steuben 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 4, 2015; and

**WHEREAS**, a complaint (Form RP-6085), dated June 18, 2015, 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 29, 2015; and

**WHEREAS**, at the June 29, 2015 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 10, 2015; 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 2015 State equalization rate for the Town of Jasper as set forth in the List entitled "Recommended Final State Equalization Rates for 2015 Assessment Rolls for Cities and Towns Which Have Filed Complaints," dated August 10, 2015, 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 2015 assessment roll.

Voting in favor: Commissioners Dagostino, King and Rand

Voting against: None

Abstaining: None

Absent: None

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

I, Susan E Savage, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on August 19, 2015.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 19<sup>th</sup> day of August 2015.

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



## **RESOLUTION 15-08**

**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 12, 2015, the tentative State equalization rate for the Town of Fremont, Sullivan 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 13, 2015; and

**WHEREAS**, upon review of the Town's June 2, 2015 request, an additional period of time for submission of the complaint was granted to June 17, 2015 as allowed pursuant to 20 NYCRR 8186-15.3; and

**WHEREAS**, a complaint (Form RP-6085), dated May 30, 2015, received on June 17, 2015, 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 22, 2015; and

**WHEREAS**, at the June 22, 2015 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 10, 2015; 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 2015 State equalization rate for the Town of Fremont as set forth in the List entitled “Recommended Final State Equalization Rates for 2015 Assessment Rolls for Cities and Towns Which Have Filed Complaints,” dated August 10, 2015, 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 2015 assessment roll.

Voting in favor: Commissioners Dagostino, King and Rand

Voting against: None

Abstaining: None

Absent: None

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

I, Susan E Savage, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on August 19, 2015.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 19<sup>th</sup> day of August 2015.

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