



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

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TO: City/Town/Village Clerk and City/Town/Village Assessor

FROM: Scott Ziegler, Utility Reporting and Special Franchise

SUBJECT: Form RP-7114

In an effort to save on mailing costs, the clerk's copy of form RP-7114 has been included in the municipal assessor's envelope. Please forward their copy.

Enclosed is form RP-7114, which is used to solicit information pertaining to special franchise assessments. To make special franchise assessments for your assessment roll, the Office of Real Property Tax Services must have the most accurate and current information available. This requested information covers the time period January 1, 2014 to December 31, 2014. Your assistance is essential.

Special Franchise generally includes all tangible utility real property, which is not municipally owned, and is located in, under, upon or above public places, such as streets, highways, water or other public places (RPTL Sec 102 s 17). The location of property in a public place for sale of products or services identifies a special franchise, not any characteristic of the owner or business.

Form RP-7114 is being sent to the municipal clerks as required by the Rules for Real Property Tax Administration, Section 897-2.11. At the suggestion of many assessors and county directors, copies of the form have also been sent to the assessors for their input. **In the case of any boundary changes, we expect to receive maps from the clerk's office only.** We encourage you to work together and submit one form for each municipality.

Detailed instructions for each section are included on the form. If there have been no boundary changes, no new special franchises and no changes in construction in the public right of way, then it is only necessary to identify your county and municipality at the beginning of the form, indicate "NO" in Part 1, indicate "NA" in Parts 2 and 3 and provide the requested information in Part 5.

Your cooperation in completing this questionnaire will result in future assessments that accurately reflect changes to special franchise property in your municipality. Please return one copy of the form and the necessary attachments to our office by April 15, 2015. The form is available as a PDF fill – in form at http://www.tax.ny.gov/pdf/current_forms/orpts/rp7114_fill_in.pdf. If you have questions, please contact me at (518) 530-4040.

Enclosure