



## **PROCEEDINGS OF 2016**

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

The State Board of Real Property Tax Services met on May 24 and August 25. All of the meetings during 2016 were held in Albany. The February 2 and November 10 meetings were cancelled for lack of business requiring its attention.

The Members of the State Board during 2016 included:

- Matthew W. Rand, Chairman, Clarkstown (term expires 12/31/17)
- Scott C. Becker, Buffalo (term expires 12/31/23)
- Judith A. Dagostino, Schenectady (resigned effective 12/31/16)
- Samuel J. Casella, Canandaigua (term expires 12/31/22)
- Edgar A. King, Schuylerville (service ended 5/24/16)

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

Joseph Gerberg, Legal Advisor to the State Board

Darlene Maloney, Assistant to the State Board

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

This compilation was prepared in June 2017.

**NEW YORK STATE**  
**BOARD OF REAL PROPERTY TAX SERVICES**  
**PROCEEDINGS OF 2016**

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

**AGENDA OF MEETINGS OF 2016**

**NEW YORK STATE**

**BOARD OF REAL PROPERTY TAX SERVICES**

**PROCEEDINGS OF 2016**

## ***NOTICE***

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

will meet on

**May 24, 2016 – 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 19, 2015 Board meeting
- II. State Full Values - Final special franchise full values for the 2016 assessment roll for the City of New York where complaints were filed by Consolidated Edison Company of New York, Inc. and Crown Castle NG East LLC
- III. State Equalization - Final 2016 State equalization rate for the Village of Tarrytown where a complaint was filed
- IV. Privilege of the Floor

### **Conduct of Meeting**

All State Board meetings are open to the public and will be webcast live. The link for on-line access to the Board meeting will be published on the [State Board of Real Property Tax Services webpage](#). Additionally, an on-demand webcast will be available on the website within two business days of the meeting. To insure that postings are accessible to individuals with disabilities, closed captioning for the video is available upon request by writing the Assistant to the State Board.

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.

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

***-OVER-***

**Agenda**  
**May 24, 2016**

-2-

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

**Services Available**

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

**Visitor Information and Parking**

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

(5/19/16)

## ***NOTICE***

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

will meet on

**August 25, 2016 – 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 24, 2016 Board meeting
  - B. Resolution honoring Edgar A. King, former member of the State Board of Real Property Tax Services
- II. State Equalization - Final 2016 State equalization rates where complaints were filed
- III. Privilege of the Floor

### **Conduct of Meeting**

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**Agenda**  
**August 25, 2016**

-2-

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(7/14/16)

**MINUTES OF MEETINGS OF 2016**

**NEW YORK STATE**

**BOARD OF REAL PROPERTY TAX SERVICES**

**PROCEEDINGS OF 2016**



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

**MEETING OF MAY 24, 2016**

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

Jerry Boone, Commissioner, Department of Taxation and Finance  
Joe Gerberg, Legal Advisor to the State Board, Office of Counsel  
Geoffrey Gloak, Director of Public Information  
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  
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 on-demand webcast are available within two business days 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 11:12 A.M. and mentioned that the meeting is being webcast live.

**Agenda Item No. I-A – State Board Administration – Minutes of August 19, 2015 State Board meeting**

On motion of Ms. Dagostino, seconded by Mr. King, Mr. Rand stated that the minutes of the August 19, 2015 Board meeting stand approved and are, hereby, adopted as written.

**Agenda Item II – State Full Values – Final special franchise full values for the 2016 assessment roll for the City of New York where complaints were filed by Consolidated Edison Company of New York, Inc. and Crown Castle NG East LLC**

Mr. Moodie presented the May 10, 2016 staff recommendation relative to the complaints filed by Crown Castle NG East, LLC (“Crown Castle”) and Consolidated Edison Company of New York, Inc. (“Consolidated Edison”) for the City of New York 2016 special franchise full

values. Mr. Moodie explained the issues in the complaints and summarized the staff recommendation.

Crown Castle NG East, LLC (“Crown Castle”)

Mr. Moodie stated that Crown Castle alleges that the 2016 tentative special franchise full values for the City of New York are excessive, unequal, unlawful and unconstitutional. Mr. Moodie stated that the unlawful and unconstitutional issues are addressed in the hearing officer’s report.

Mr. Moodie explained that Crown Castle is seeking a reduction of over \$50 million, which is about 65 percent of the tentative full value. Mr. Moodie stated that ORPTS followed its procedures and that there is no documentation in the property report, the significant change report or in the complaint that supports a change in special franchise full values for Crown Castle.

There were no questions.

Consolidated Edison Company of New York, Inc. (“Con Edison”)

Mr. Moodie stated that Con Edison alleges that the 2016 tentative special franchise full values are improper and unlawful. Mr. Moodie stated that the unlawful issue is addressed in the hearing officer’s report.

Mr. Moodie explained that Con Edison is seeking a reduction of \$10.9 billion, which is approximately 50 percent of the tentative special franchise full value. Mr. Moodie stated that the tentative special franchise full value reflects reduction for functional obsolescence on gas mains and reductions for economic obsolescence on the gas plant and steam plant. He also mentioned that Con Edison is in litigation with the Department for the 2009 through 2015 assessment roll years. Mr. Moodie said that the current complaint is similar to complaints filed in past years. Mr. Moodie stated that ORPTS followed its procedures and there is no documentation in the property report, the significant change report or in the complaint that would support a change in special franchise full values for Con Edison.

There were no questions.

No one was present from the companies.

On motion of Ms. Dagostino, seconded by Mr. King, the Board adopted Resolutions 16-01 and 16-02 establishing the final 2016 special franchise full values for Crown Castle NG East, LLC and Consolidated Edison Company of New York, Inc. as set forth on Lists No. SF-13 and SF-14 on file in Office of Real Property Tax Services.

**Agenda Item No. III – State Equalization – Final 2016 State equalization rate for the Village of Tarrytown where a complaint was filed**

Mr. Maher presented the May 19, 2016 staff recommendation.

Mr. Maher stated that a tentative State equalization rate of 2.51 was established. Mr. Maher explained that information was provided to the Village relative to a change in the tentative State equalization rate from one year to the next. Mr. Maher said that there was a change in the Village of Tarrytown's 2016 equalization rate of a 7.2 percent increase.

Mr. Maher said that the Village objected and requested that the rate be established at 2.54, claiming a calculation error. Mr. Maher stated that the Village's calculation did not account for the increase change in the total assessed value in the Village. Mr. Maher said that the State equalization rate for the Village was computed in accordance with Department rules and regulations and included the 7.2 percent assessed value increase.

Mr. Rand asked about a pre-decisional collaboration (PDC) process with the Village. Mr. Maher responded that Villages are unique in that they duplicate the Town assessments; ORPTS staff looked at the Town assessment roll and the estimated value for the Village portion of the Town. That estimate became the Village rate. Mr. Maher explained that if the Village had contacted staff before the establishment of the tentative rate, ORPTS staff would have explained the calculation, but they did not reach out to ORPTS, and generally ORPTS staff would not reach out to Villages in a PDC process.

No one was present from the Village.

On motion of Mr. King, seconded by Mrs. Dagostino, the Board adopted resolution 16-03 to establish a final State equalization rate of 2.51.

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

The date of the next Board meeting is Thursday, August 25, 2016.

With no further business to come before the Board, on motion of Ms. Dagostino, seconded by Mr. King, the Board concluded its meeting at 11:20 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 25, 2016**

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  
Scott Becker  
Samuel Casella  
Judith Dagostino

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

Edward Chaszczewski, Deputy Commissioner, Office of Processing Services  
Joseph Gerberg, Legal Advisor to the State Board, Office of Counsel  
Geoffrey Gloak, Director of Public Information  
Philip Hembdt, Senior Attorney, Office of Counsel  
Alan Kresge, Supervisor of Administrative Analysis, Valuation Services Bureau, ORPTS  
Tobias Lake, Senior Attorney, Office of Counsel  
Kim Lee, Real Property Analyst, ORPTS  
Tim Maher, Director of Real Property Tax Services, ORPTS  
Darlene Maloney, Assistant to the State Board, Office of Counsel  
Paul Miller, Tax Policy Analyst, Office of Tax and Fiscal Studies  
Hannalore Smith, Senior Attorney, Office of Counsel

Also in attendance was:

Bruce Caza, Member of the Board of Assessors, Town of North Hudson  
Michael Marsden, Chairman of the Board of Assessors, Town of North Hudson

*NOTE: Detailed staff reports/recommendations to the State Board are available upon request. Resolutions of the State Board and the on-demand webcast are available within two business days 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 11:10 A.M. Mr. Rand welcomed the two new Board members, Scott Becker and Samuel Casella. Mr. Rand said that in welcoming them it is time to say good-bye to the Board's friend Ed King who was a "true Gentleman" and "did incredible work for the State of New York."

**Agenda Item No. I-B- State Board Administration – Resolution honoring Edgar A. King, former member of the State Board of Real Property Tax Services**

Mr. Rand introduced Resolution No. 16-04 in honor of Edgar A. King as a State Board member. Mr. Rand read the resolution into the record.

On motion of Ms. Dagostino, seconded by Mr. Casella, the Board approved the resolution and asked that it be shared with Mr. King.

Ms. Savage commented that Ed was well regarded by ORPTS staff and all the members of the State Board who served with him over the years. She said that he brought professionalism, knowledge of the agriculture industry and experience as a Town Supervisor to the State Board. She said that staff has been very appreciative of the work he did, which benefited the State of New York.

Ms. Dagostino commented that Mr. King was willing to share his experiences and knowledge and that he was a gentleman who was available to all. She said that the citizens of the State of New York, whether they reap the benefits of his dedication, either through this Board or through his community spirit in his farm work and in the agriculture industry, have all benefited. She said that we should all be very proud in having known Ed and served under him and she wished him nothing but the best in his coming years.

Mr. Rand said that Ed was truly a pleasure to be with and a joy to spend time. He will indeed be missed.

**Agenda Item No. I-A – State Board Administration – Minutes of May 24, 2016 Board meeting**

On motion of Ms. Dagostino, seconded by Mr. Becker, Mr. Rand stated that the minutes of the May 24, 2016 Board meeting stand approved and are, hereby, adopted as written.

**Agenda Item II – State Equalization - Final 2016 State equalization rates where complaints were filed**

Mr. Maher provided background on the State equalization rate process and procedures.

The Board had no questions.

Mr. Maher presented the August 11, 2016 staff recommendation relative to the complaints filed by the Towns of Bleecker and Caroga, Fulton County and the Town of North Hudson, Essex County. Mr. Maher explained the issues in the complaints and summarized the staff recommendation.

Town of Bleecker, Fulton County

Mr. Maher stated that a tentative State equalization rate of 94.88 was established. Mr. Maher said that the Level of Assessment (LOA) of 100.00 declared on the tentative roll was not within five percent of the ORPTS estimate of market value ratio, so staff rejected the LOA.

Mr. Maher said that the Town objected to six appraisals that were used in the determination of the market value ratio and upon review of the submitted documentation staff recommends changes to the appraised values of five parcels. Mr. Maher explained that the

reductions in value result in a recalculated town-wide ratio of 97.47 which is within five percent of the LOA of 100.00. In conclusion, Mr. Maher stated that with the verification of the LOA of 100.00, the final 2016 State equalization rate is recommended to be established as 100.00.

No one was present from the Town of Bleecker.

Mr. Rand asked about the process in the five-year look back. Mr. Maher responded that the number of sales affects the calculation of the tentative State equalization rate, such that in Towns where there are insufficient sales, ORPTS may need to look back five years to produce the statistical level of confidence in the determination of an equalization rate.

Mr. Casella asked if the Town is in agreement with the staff response. Mr. Maher responded that the Town is claiming a LOA of 100.00 and the State is confirming the State equalization rate to be 100.00.

Mr. Becker asked who has the burden of proof - the State or the local government. Mr. Maher responded that the burden of proof is on the local government to prove that their suggested rate is better than ORPTS' tentative rate. Mr. Gerberg added that the process is analogous to the assessment grievance process.

In response to a question from Mr. Becker, Mr. Maher confirmed that when the Town of Bleecker submitted its complaint, ORPTS staff looked at the evidence within the complaint and made certain changes to the market value survey data. Those adjustments effectuated a change to the State equalization rate.

In response to a question from Mr. Casella, Mr. Maher replied that there are 876 properties in the Town of Bleecker.

On motion of Mrs. Dagostino, seconded by Mr. Casella, the Board adopted Resolution No. 16-06 to establish a final 2016 State equalization rate of 100.00 as set forth on the list entitled "Recommended Final State Equalization Rates for 2016 Assessment Rolls for Cities and Towns Which Have Filed Complaints."

#### Town of Caroga, Fulton County

Mr. Maher said that the Town of Caroga has not done a reassessment in over ten years but they have declared a Level of Assessment (LOA) of 100.00 on the tentative roll. He said that the LOA was not within five percent of the ORPTS estimate of market value ratio, so staff rejected the LOA. Maher stated that a tentative State equalization rate of 62.99 was established.

Mr. Maher said that the Town objected to thirteen appraisals that were used in the determination of the market value ratio for the residential class and eight appraisals that were used in the determination of the market value ratio for the vacant/far/forest property class. Mr. Maher stated that upon review of the submitted documentation staff recommends changes to the appraised values of three parcels in the residential class and two parcels in the vacant/farm/forest

property class. Mr. Maher explained that the reductions in value result in a recalculated 2016 State equalization rate of 63.50.

No one was present from the Town of Caroga.

In response to a question from Mr. Rand, Mr. Maher stated that the Town of Caroga is not close to assessing at full market value, i.e., at 100 percent. He said that staff is more confident with a level of assessment of 63.50.

Mr. Becker commented on the detailed analysis provided in the complaint. Mr. Maher responded that the complaint objections were reviewed, but prior to the establishment of a tentative State equalization rate, ORPTS staff reaches out to the Town to review the data.

Mr. Casella asked how the Town of Caroga has gotten by without doing a revaluation in ten years. Mr. Maher responded that if the Town decides to not do a revaluation, the State has no jurisdiction. He added that ORPTS provides support on reassessment projects but there are localities that have not completed a revaluation in over a hundred years.

In response to a question from Mr. Casella, Mr. Maher stated that there are 2,766 properties in the Town of Caroga.

Mr. Rand observed that if all the complaint objections were accepted, the rate would still not be 100.00. Mr. Maher affirmed the observation.

On motion of Mr. Casella, seconded by Ms. Dagostino, the Board adopted Resolution No. 16-07 to establish a final 2016 State equalization rate of 63.50 as set forth on the list entitled “Recommended Final State Equalization Rates for 2016 Assessment Rolls for Cities and Towns Which Have Filed Complaints.”

#### Town of North Hudson, Essex County

Mr. Maher stated that there are 519 taxable properties and there are 311 taxable State land properties; he said, that the Town is claiming that they are assessing property at 100 percent of value. ORPTS reviewed the assessment roll and agrees that all classes of property are assessed at 100 percent except ORPTS believes that the Town is assessing State land at 139 percent of value. Accordingly, a tentative State equalization rate was established at 113.36.

Mr. Maher explained that in cities and towns where there is taxable State land, a decision is made whether the State, as a property owner, will file a grievance. With regard to the State owned land in the Town of North Hudson, a decision was made in May of this year to not file a grievance. Mr. Maher explained that this decision does not mean that the State agrees with the Town’s determined taxable State land values. It simply means that the State has opted to not grieve the assessments placed on the roll by the Town of North Hudson for reasons which could include resources or any other number of factors to make that determination. Mr. Maher stated that the Town submitted sales and did not show how those sales would change the State owned land values that were estimated by the State. Mr. Maher concluded ORPTS recommends no

change to the State equalization rate and that the final State equalization rate be established at 113.36.

Mr. Casella asked why a grievance was not filed against the Town's State land assessments. Mr. Maher said that there are many factors to not file a grievance: the amount of taxes which the State would pay, whether litigation costs would be incurred or perhaps, would an outside appraiser need to be hired.

Mr. Gerberg added that there is a screening process and the decision was made that this was not a situation where the filing of a grievance would be desirable. We acted in a proprietary capacity. Mr. Gerberg stated that we did not grieve the assessments for State lands and agreed to pay the taxes on the assessed values as determined by the Town of North Hudson. Mr. Gerberg explained that the State equalization rate-making function is separate from the grievance process, and the processes do not overlap. Mr. Gerberg explained the separate functions and said staff does not believe that the State land values determined by ORPTS are incorrect and, therefore those values were used in the determination of the State equalization rate.

Mr. Rand asked if the Level of Assessment (LOA) has an impact on the ability to grieve the State land assessments and would this decision have an impact on any future action.

Mr. Maher said that it is too late this year to grieve the assessments.

Mr. Gerberg said that if the Town chooses to use the same assessments next year, we would make a decision at that time to either grieve those assessments or not. Mr. Gerberg said that the ORPTS starts with a "new slate" each year.

Mr. Marsden, Chairman of the Board of Assessors, introduced Mr. Bruce Caza as member of the Board of Assessors who would be making the presentation to the Board. They distributed Mr. Caza's resume, a copy of which is on file with the State Board.

Mr. Caza stated that he began a career in the assessment field over 30 years ago (as his resume states). He said that the Town of North Hudson did a complete reassessment project and he attests that its Level of Assessment is 100 percent. He explained that any property over 50 acres, improved or unimproved, was evaluated. In doing this work, the assessor's office spent about 1,900 hours of time on its reassessment project. Mr. Caza stated that the Town is appearing before the Board for professional rather than political reasons.

Mr. Caza stated he believes there is equity in the Town of North Hudson and wants equity in Essex County. He said that the establishment of a rate other than 100.00 will affect the apportionment of taxes for the Schroon Lake School District. Another reason for appearing before the Board is to explain that there were communication problems between the Town and ORPTS. He said that he would not be appearing if the communications with OPRTS was existent. Mr. Caza said that the State did not discuss the State owned land values with the Town.

Mr. Caza explained that the Town attests that its LOA is at 100.00. He said that in past years, there were three ORPTS staff (Paul Capone, Todd Anthony and John Stack) who



communicated State land issues with the Town. The Town never had an opportunity to meet with any of them because Messrs. Capone and Anthony have left State service. The Town did submit its State owned land assessment list to Ken Tompkins in Albany. Mr. Caza stated that he believed that it is the fiduciary responsibility of the State to file a grievance and when a grievance was not filed, it means that there was either an agreement that the State land value set by the Town was correct or that there was no ORPTS staff to prepare the case. He said that 22 sales of properties with class codes of 912 were submitted to ORPTS. He said that the central tendencies for these 22 sales were: \$1,100 for the mode, \$1,052 for the mean and \$1,050 for the median. He explained that the Town is assessing State land at \$830 for the first 1,000 acres and \$400 per acre thereafter. The basis for this acreage valuation is a court case of *Frontier Town Properties v. the People of the State of New York*. In 1986 the State filed a grievance in the Town of North Hudson and the Town was victorious with just four sales presented in that case. Mr. Caza said that the Board can see that the Town is assessing State land actually 20 percent less than market.

Mr. Caza spoke to a quick calculation: with a \$68 million (Town assessed value) multiplied by .39 (the 139 % increase) divided by 1,000 (for the tax rate) and multiplied by \$16.30 (Town tax rate) equals \$432,276 in taxes for State land property. He questioned why the State would not grieve an assessment that is over 30 percent higher than the value they set for the market value year, especially when the tax bill to the taxpayers of the State of the New York would be nearly half a million dollars? He said that the Town is looking for equity.

Mr. Caza explained further the course of events. He said that the Town received its tentative State equalization rate whereby the assessors discussed the issue with the Town supervisor. Then the assessors, in response to the notice of tentative State equalization rate, contacted the northern regional office to speak with Robert Aiken, Manager of the Northern ORPTS regional office. Mr. Caza said that they were told Mr. Aiken has retired and there was no one to speak to. Mr. Caza said that the Town proceeded with a complaint and attended the administrative hearing on July 19, 2016. He said that just three weeks prior to that hearing date, on June 23, 2016, Mr. John Stack had appeared in their Town affirming that the reassessment project conformed to all standards. Mr. Caza stated that the Town was complaining against its rate because professionally it is the right thing to do and the taxpayers in the Town of North Hudson should pay their fair share. He said that the Town has a model reassessment project and he asked that the State Board lower the State equalization rate. He said that the Town of North Hudson asks for the State equalization rate to be established at 100 percent.

Mr. Becker asked if anyone from the State ever informed the Town that the State would not be filing a grievance and concurs with the assessments that the Town had set on its assessment roll.

Mr. Caza said that Governor Cuomo appeared in the Town about three months ago on a land acquisition. He said that there was a 20 million acreage land acquisition sale and that the sale amount supported the value that the Town of North Hudson determined for its land schedule “right to the T.” Mr. Caza said that he believes that all values, whether determined by the State or the Town, should be using the same sales. Mr. Caza explained that only three sales are

needed per Uniform Standards of Professional Appraisal Practice (USPAP) standards, and the Town had 22 sales to submit.

In response to a question from Mr. Casella about the increase in taxes, Mr. Caza stated that taxpayers in the Town of North Hudson would pay an additional 13 percent this year. Mr. Caza said that the Town Board supports this and supports equity between and among Towns, which is why he is here today.

This concluded Mr. Caza's presentation.

In response to a question from Mr. Rand asking about the valuation of State lands, Mr. Maher responded that State lands are valued in the same manner across the State for all 480 cities and towns. Mr. Maher said that based on ORPTS' analysis, the Town of North Hudson is assessing State lands by 22 percent higher as compared to the previous year.

Mr. Maher also responded to a prior question from Mr. Becker, stating that the State never agreed on the State land values in the Town of North Hudson for this year's assessment roll. He said that in March ORPTS provided the Town with an opinion of value for the State lands. In this case, the Town was aware of the 2016 State land values; ORPTS used those values in the establishment of the tentative State equalization rate. Mr. Maher said that the Town then decided to file a complaint against its tentative State equalization rate but there was no connection between the sales submitted in the complaint documentation and the State's values. Mr. Maher said that ORPTS staff would be happy to have an informal conversation next year prior to the establishment of the 2017 tentative State equalization rate and attempt to come to an agreement on the State land values. Next year would also be another grievance cycle and opportunity to determine whether or not to grieve State land values.

Mr. Rand asked about the informal process that would have occurred for the 2016 rate year.

Mr. Maher responded that at the point of time when the tentative rate was made and then the administrative hearing was held all informal discussion for that period would have passed.

Mr. Caza responded that no informal meeting occurred because two ORPTS staff members had left ORPTS and John Stack was Customer Relations Manager for seven towns and did not have the opportunity to meet with the Town of North Hudson. He said that an informal meeting did not occur.

Mr. Caza commented that waterfront property was valued according to the court case *Adirondack Mountain Reserve versus the Board of Assessors for the Town of North Hudson and the Town of Keene*. He said that the waterfront property was valued at \$1,500 per acre and \$7.50 per front footage. There were 130 sales in the two appraisals for that case. He said that there are another 50 properties classified as conservation easements. He said that the Town did its work and informed Ken Tompkins of ORPTS of the 22 sales, which were also filed with the complaint. Mr. Caza said that he realizes that time passes and staff moves on but he feels that

the Town should be able to communicate with ORPTS staff. He said that the all they heard was that John Stack affirmed that the assessment roll was at 100 percent of full value.

In response to a question from Mr. Casella, Mr. Caza said that the land acquisition from the Governor's Office was done three months ago, approximately the end of May and that the sale has no bearing in the valuation of the State land for this year.

Mr. Maher added that the Town's 2015 State equalization rate was 100.00. Mr. Maher said that the 2016 State equalization rate was affected by the increase in State land values for this year.

In response to a question from Mr. Casella about the increased State land assessments by the Town for the 2016 roll, Mr. Caza stated that market value and comparables dictated the increase during the reassessment project.

In response to a question from Mr. Rand, Mr. Caza stated that the State land values were established in March, but the informal meeting never occurred. He said that one ORPTS staffer retired, one left State service and the other appeared to be overworked. He said that each staffer had his own function and unfortunately, no meeting occurred to discuss the tentative values.

In response to a question from Mr. Rand, Mr. Maher said that the complaint documentation and testimony does not support a change to the State land values determined as part of the market value survey. Mr. Maher said that ORPTS disagrees with the statement that because a grievance wasn't filed, the State concurs with the Town's assessments. And, Mr. Maher reiterated that the documentation submitted included sales and an inventory sheet, with no computational connection between the sales and any resulting final values.

Mr. Becker asked if there was an independent look at the information submitted within the complaint. Mr. Maher said that staff does review the documentation but the burden of proof and explanation is on the Town to prove that the value is incorrect and what it should be adjusted to. Mr. Maher said that staff does not do the work for the complainant.

Mr. Casella asked what the Town received with regard to State land values. Mr. Caza responded that they received a list of State land values. For other property types, the Town received property inventory valuation data. Mr. Caza said that for State lands, the Town did not receive that level of detail, which is why the Town is stating there was a communication problem.

Mr. Maher said that there are two different processes: 1) the grievance process, where the burden is on the State to prove that the State land assessment on the tentative assessment roll is incorrect; and, 2) the equalization rate process, where the burden is on the local government to prove why it feels market values used in the calculation of the State equalization rate are incorrect.

Mr. Casella asked about the decision to not file a grievance and then the effect of that on the State equalization rate. Mr. Maher responded that in March ORPTS provided an opinion of

value on State lands to the Town and those values were used in the calculation of the State equalization rate. Then in May, the Town provided its assessed values which the State was asked to pay its taxes on. Then, Mr. Maher said that an independent decision was made whether or not to file a grievance.

In response to a comment from Mr. Becker, Mr. Maher concurred that the State has two separate different functions with respect to State land values – setting equalization rates and State land taxes. Mr. Maher said that it is important to treat everyone throughout the State using the same methods in the State equalization rate process.

In response to a question from Mr. Becker about the decision-making on whether to file a grievance, Mr. Maher responded that within the Department, ORPTS makes a recommendation as to whether it is the right thing to do; then, the recommendation “goes up the chain” for a Department decision as to whether or not to file a grievance. Mr. Maher said that each year’s decision is independent from the prior years.

In response to a question from Mr. Casella to Mr. Caza about the two separate processes of State land grievances and State equalization, Mr. Caza stated that he doesn’t agree with the State equalization rate process. Mr. Caza said that the final assessment roll has been published and the Town states that its roll’s LOA is at 100 percent. Mr. Caza said that the equalization rate is used to apportion taxes and the apportionment should be fair. He said that without the establishment of a State equalization rate for the Town of North Hudson of 100.00, the other 13 Towns in the County will bear an increased tax bill and that isn’t fair. Mr. Caza added that the State pays about 80 – 90 percent of the total taxes for the Town.

Mr. Caza stated that he has much experience in forest appraisal and if the forest land is privately owned, and the owner felt that they were assessed too high, then private owners would litigate. Mr. Caza said that everything on the assessment roll, outside of roll section 3, had been reviewed by ORPTS and accepted as at a 100 percent of full value. Mr. Caza said that he believes that 75 percent of the problem was a communication problem as a result of ORPTS staffing issues. He believes that if someone from ORTPS could have visited the Town of North Hudson, they would have seen a model project and that the land valuation schedule was fine tuned in line with court cases *Frontier Town Properties v. the People of the State of New York*.

Mr. Rand stated that clearly the communication was lacking going through this process; Mr. Rand encouraged that there be much more communication with the next year’s cycle to do the analysis prior to the next year’s establishment of a tentative State equalization rate. He said that, unfortunately, the issues were not addressed until the tentative State equalization rate was established and then the process became an administrative review one.

Mrs. Dagostino moved to accept Resolution No. 16-05 as written. Mrs. Dagostino thanked the Town of North Hudson for coming today and taking the time to present its case. She said that the presentation was informative and pointed out some things that we should be aware of. Mrs. Dagostino thanked staff and added that in her humble opinion there was a breakdown in communication, which should be addressed. She said that it is important that the State Board move forward and accordingly, she moved Resolution No. 16-05 as written.

Mr. Becker seconded the motion and echoed Mrs. Dagostino's points, which he said were well taken. He said that it is not exactly clear where the breakdown in communication occurred and what data, was or was not shared, and at what time. He said that it is a burden of proof issue in the complaint process and he sees no basis for the State Board to act differently due to the lack of documentation submitted to the State Board in the Town's rate complaint. He commended the Town for the work that it did on the revaluation project and hopes that the issues presented today will be addressed in the future.

Mr. Caza said that the problem is with the Department, in that when someone retires, there should be a replacement for positions in the forestry area. For example, Mr. Caza said that Todd Anthony of the Ray Brook ORPTS office has been retired for two years and there has been no replacement for the Town to speak to. He said that the employees left are overworked and need help.

Mr. Casella said that he echoes all that has been said and although he feels that that the Town has made a strong case, he will support Resolution No. 16-05 with reservation. Mr. Casella said that as a former Supervisor he appreciates the Town's arguments and its professionalism. He agrees that there was a communication problem.

Mr. Caza said that he served as Town Supervisor and on the Essex County Board of Supervisors. He said the Town responded in March to the ORPTS State owned land unit, but the regional manager (Robert Aiken) of the Northern regional office had retired and with the staffing at the Ray Brook office down, there was no good working communications between ORPTS and the Town so they each have the tools to do their jobs.

Mr. Casella responded that there are many municipalities without the proper resources that have managed to get the "job done" by working in concert with County Real Property Tax Service agencies or other localities. He stated that he respects the challenges in local governments and he can see how there was a communication problem.

The Board unanimously adopted Resolution No. 16-05 establishing a final 2016 State equalization rate of 63.50 as set forth on the list entitled "Recommended Final State Equalization Rates for 2016 Assessment Rolls for Cities and towns Which Have Filed Complaints."

Mr. Rand echoed the Board and thanked the Town for making a diligent case. He stated that he believes that the process is still ongoing and planning can begin for next year and even today. Mr. Rand said that everyone at ORPTS is doing their job and if communications broke down, then it broke down and we must move forward in discussions for this coming rate cycle. He thanked the Town for appearing.

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

The date of the next Board meeting is Thursday, November 10, 2016.

With no further business to come before the Board, on motion of Mrs. Dagostino, seconded by Mr. Casella, the Board concluded its meeting at 12:27 P.M.

Respectfully submitted,

Tim Maher, Acting Secretary  
State Board of Real Property Tax Services

**RESOLUTIONS**

**ADOPTED AT 2016 MEETINGS OF THE**

**NEW YORK STATE**

**BOARD OF REAL PROPERTY TAX SERVICES**

**PROCEEDINGS OF 2016**

## STATE BOARD RESOLUTIONS

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16-02	Establish final 2016 special franchise full values for the City of New York for Consolidated Edison Company of New York, Inc. where a complaint was filed
16-03	Establish a final 2016 State equalization rate for the Village of Tarrytown, Westchester County where a complaint was filed

#### August 25, 2016

<u>Resolution Number</u>	<u>Subject</u>
16-04	Resolution honoring Edgar A. King, former member of the State Board of Real Property Tax Services
16-05	Establish a final 2016 State equalization rate for the Town of North Hudson, Essex County where a complaint was filed
16-06	Establish a final 2016 State equalization rate for the Town of Bleecker, Fulton County where a complaint was filed
16-07	Establish a final 2016 State equalization rate for the Town of Caroga, Fulton County where a complaint was filed



# STATE BOARD RESOLUTIONS

## SUBJECT INDEX

### **Resolution Number**

#### **Board Administration**

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#### **State Assessments and Full Values**

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East LLC where a complaint was filed..... 16-01

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#### **State Equalization**

Establish a final 2016 State equalization rate for the Village of Tarrytown,  
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Establish a final 2016 State equalization rate for the Town of North Hudson,  
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Establish a final 2016 State equalization rate for the Town of Bleecker,  
Fulton County where a complaint was filed ..... 16-06

Establish a final 2016 State equalization rate for the Town of Caroga,  
Fulton County where a complaint was filed ..... 16-07



## **RESOLUTION 16-01**

**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 22, 2016 the tentative special franchise full values for Crown Castle NG East 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 22, 2016; and

**WHEREAS**, a complaint (#SF-16-01), dated April 6, 2016, was filed by Crown Castle NG East 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 25, 2016; and

**WHEREAS**, no appearance on behalf of Crown Castle NG East LLC was made at the April 25, 2016 hearing; and

**WHEREAS**, the Hearing Officer has filed a report dated May 6, 2016; 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 May 10, 2016; 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 2016 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 2016 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 24, 2016.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 24<sup>th</sup> day of May 2016.

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



## **RESOLUTION 16-02**

**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 22, 2016 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 22, 2016; and

**WHEREAS**, a complaint (#SF-16-02), dated April 13, 2016, 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 25, 2016; and

**WHEREAS**, no appearance on behalf of Consolidated Edison Company of New York, Inc. was made at the April 25, 2016 hearing; and

**WHEREAS**, the Hearing Officer has filed a report dated May 2, 2016; 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 May 10, 2016; 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 2016 final special franchise full values as set forth in List No. SF-13, 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 2016 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 24, 2016.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 24<sup>th</sup> day of May 2016.

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



### **RESOLUTION 16-03**

**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 April 6, 2016 the tentative State equalization rate for the Village of Tarrytown, Westchester County, was determined by the Office of Real Property Tax Services (ORPTS) in accordance with section 1204 of the Real Property Tax and 20 NYCRR Part 8186; and

**WHEREAS**, pursuant to section 1204 of the Real Property Tax Law and 20 NYCRR 8186-2.7, notice of the determination of the tentative State equalization rate and the scheduled hearing date was mailed to the Village on April 6, 2016; and

**WHEREAS**, a complaint (Form RP-6085), dated April 26, 2016, was filed by the Village 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 May 3, 2016; and

**WHEREAS**, at the May 3, 2016 hearing no appearance was made on behalf of the Village; 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 May 19, 2016; 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 2016 State equalization rate for the Village of Tarrytown as set forth in the List entitled "Recommended Final State Equalization Rates for 2016 Assessment Rolls for Villages Which Have Filed Complaints," dated May 19, 2016, on file in the ORPTS, and submitted in Agenda Item III, is determined to be the final State equalization rate, and that such rate be certified for the respective 2016 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 24, 2016.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 24<sup>th</sup> day of May 2016.

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



## **RESOLUTION 16-04**

**WHEREAS**, Edgar A. King, was appointed to the State Board of Real Property Services on October 9, 2007 remaining on the Board through May 24, 2016, serving a total of nearly nine years under three New York State Governors; and

**WHEREAS**, Mr. King leaves an estimable record of over 50 years of experience in the agricultural industry, serving as the Board member actively engaged in agriculture. Mr. King is a Senior Partner of Kings-Ransom Farm, LLC, in Saratoga County, a farm founded by his grandfather, nationally and internationally recognized and, in January 2008, awarded a Century Farm Award, which honors New York Farms in continuous operation on the same land by the same family for 100 years or more; and,

**WHEREAS**, at the national level, Mr. King has served as Director of the Dairylea Cooperative, Inc., Vice-Chairman for the New England Dairy Promotion Board, since 1993, Chair of the federal Farm Service Agency's New York State Committee since June 2010, Vice-Chairman of Dairy Management Incorporated from 2005-2006 advancing milk promotional programs such as "Got Milk" and member of the National Dairy Board from 2000-2006; and,

**WHEREAS**, at the state level, Mr. King served as Deputy Commissioner of the New York State Department of Agriculture and Markets from 1976-1987. At the county and local level, Mr. King served on the Saratoga Board of Supervisors from 1992-2003. Mr. King was elected to six consecutive terms as Supervisor for the Town of Northumberland (Saratoga County) beginning in 1992 and retiring from office in 2003; and,

**WHEREAS**, Mr. King leaves a record of total dedication to the challenging issues facing the State Board. He demonstrated immense professionalism in carrying out the work of the State Board, and for that the State Board of Real Property Tax Services is grateful; and

**WHEREAS**, the State Board recognizes Mr. King's commitment to the people of the State of New York as an advocate for agriculture and equity in real property tax administration and in his loyal attendance at 36 meetings of the State Board; and

**WHEREAS**, it is the opinion of this Board that, supported by his record, Mr. King has served with distinction, professionalism, and with the utmost dedication as a Member and that Mr. King has exhibited great knowledge and ability in working to solve problems affecting both State and local governments.



**NOW, THEREFORE, BE IT RESOLVED**, that the State Board of Real Property Tax Services, extends its warmest commendations and most sincere appreciation to Edgar A. King for his meritorious, volunteer service to the citizens of the State of New York as a Member of the State Board of Real Property Tax Services, and that his future reflects just reward for his selfless dedication, service to and understanding of others.

Voting in favor: Commissioners Becker, Casella, Dagostino 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 25, 2016.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 25<sup>th</sup> day of August 2016.

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Susan E. Savage  
Acting Secretary of the State Board



## **RESOLUTION 16-05**

**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 June 9, 2016 the tentative State equalization rate for the Town of North Hudson, Essex 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 20, 2016; and

**WHEREAS**, a complaint (Form RP-6085), dated July 5, 2016, was filed by the Town as specified in section 1206 of the Real Property Tax Law and 20 NYCRR 8186-15.2; and

**WHEREAS**, upon review of the Town's July 6, 2016 request, an extension of time until July 19, 2016 was granted to the Town for submission of additional documentation in support of its complaint as allowed pursuant to 20 NYCRR 8186-15.3; and

**WHEREAS**, a hearing pursuant to section 1208 of the Real Property Tax Law, and 20 NYCRR 8186-15.5, was held with regard to this complaint on July 15, 2016; and

**WHEREAS**, at the July 15, 2016 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 9, 2016; 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 2016 State equalization rate for the Town of North Hudson as set forth in the List entitled "Recommended Final State Equalization Rates for 2016 Assessment Rolls for Cities and Towns Which Have Filed Complaints," dated August 9, 2016, 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 2016 assessment roll.

Voting in favor: Commissioners Becker, Casella, Dagostino 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 25, 2016.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 25<sup>th</sup> day of August 2016.

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



## **RESOLUTION 16-06**

**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 31, 2016 the tentative State equalization rate for the Town of Bleecker, 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 Town on June 10, 2016; and

**WHEREAS**, a complaint (Form RP-6085), postmarked June 27, 2016, was filed by the Town as specified in section 1206 of the Real Property Tax Law and 20 NYCRR 8186-15.2; and

**WHEREAS**, a hearing pursuant to section 1208 of the Real Property Tax Law, and 20 NYCRR 8186-15.5, was held with regard to this complaint on July 5, 2016; and

**WHEREAS**, at the July 5, 2016 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 9, 2016; 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 2016 State equalization rate for the Town of Bleecker as set forth in the List entitled "Recommended Final State Equalization Rates for 2016 Assessment Rolls for Cities and Towns Which Have Filed Complaints," dated August 9, 2016, 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 2016 assessment roll.

Voting in favor: Commissioners Becker, Casella, Dagostino 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 25, 2016.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 25<sup>th</sup> day of August 2016.

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



## **RESOLUTION 16-07**

**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 May 23, 2016 the tentative State equalization rate for the Town of Caroga, 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 Town on May 31, 2016; and

**WHEREAS**, a complaint (Form RP-6085), dated June 21, 2016, 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 27, 2016; and

**WHEREAS**, at the June 27, 2016 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 9, 2016; 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 2016 State equalization rate for the Town of Bleecker as set forth in the List entitled "Recommended Final State Equalization Rates for 2016 Assessment Rolls for Cities and Towns Which Have Filed Complaints," dated August 9, 2016, 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 2016 assessment roll.

Voting in favor: Commissioners Becker, Casella, Dagostino 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 25, 2016.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 25<sup>th</sup> day of August 2016.

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Susan E. Savage  
Acting Secretary of the State Board