



PROCEEDINGS OF 2017

AGENDA, MINUTES AND RESOLUTIONS

The State Board of Real Property Tax Services met on June 16 (rescheduled from May 24) and August 23. Both 2017 meetings were held in Albany. The February 1 (rescheduled to March 28) and November 8 meetings were cancelled, for lack of business requiring its attention.

The Members of the State Board during 2017 included:

- Matthew W. Rand, Chairman, Clarkstown (term expires 12/31/17)
- Scott C. Becker, Buffalo (term expires 12/31/23)
- Samuel J. Casella, Canandaigua (term expires 12/31/22)

Tim Maher, 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 August 2018.

NEW YORK STATE
BOARD OF REAL PROPERTY TAX SERVICES
PROCEEDINGS OF 2017

AGENDA, MINUTES, AND RESOLUTIONS
OF MEETINGS

AGENDAS OF MEETINGS OF 2017

NEW YORK STATE
BOARD OF REAL PROPERTY TAX SERVICES
PROCEEDINGS OF 2017

NOTICE

State Board of Real Property Tax Services

will meet on

June 16, 2017 – 11:00 A.M.

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

Agenda

- I. State Board Administration - Minutes of August 25, 2016 Board meeting
- II. State Full Values
 - A. Establish final special franchise full values for the 2017 assessment roll for the City of New York where complaints were filed by RCN Telecom Services NY and Hudson Transmission Partners, LLC
 - B. Hearing officer report on complaint filed by Consolidated Edison Company of New York, Inc.
- III. Privilege of the Floor

Conduct of Meeting

All State Board meetings are open to the public and will be webcast live. The link for online 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.

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.

- OVER -

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

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

Services Available – Upon Request

To ensure that Board meetings are accessible to individuals with disabilities, services are available upon request if made the day before the Board meeting. For those attending the Board meeting, who have hearing difficulties, an Assisted Listening System is available for use to amplify speakers' voices or for those with deafness, an interpreter may be provided. For those watching the live broadcast of the Board meeting, closed captioning for the video is available. Please contact the Assistant to the State Board for these services.

Visitor Information and Parking

Visitor parking is located in the Visitor Parking area perpendicular 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. All facilities at the New York State Department of Taxation and Finance are accessible.

(6/1/17)

NOTICE

State Board of Real Property Tax Services

will meet on

August 23, 2017 – 11:00 A.M.

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

Agenda

- I. State Board Administration - Minutes of June 16, 2017 Board meeting
- II. State Equalization - Final 2017 State equalization rates where complaints were filed
- III. Privilege of the Floor

Conduct of Meeting

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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.

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(7/12/17)

MINUTES OF MEETINGS OF 2017

NEW YORK STATE
BOARD OF REAL PROPERTY TAX SERVICES
PROCEEDINGS OF 2017

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

MEETING OF JUNE 16, 2017

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

Timothy Maher, Acting Secretary of the State Board and Director of the Office of Real Property Tax Services

Stephen Beals, Director, Valuation Services Bureau, ORPTS
James Gazzale, Assistant Public Information Officer
Joseph Gerberg, Legal Advisor to the State Board, Office of Counsel
Geoffrey Gloak, Communication Manager, Office of Real Property Tax Services
Tobias Lake, Senior Attorney, Office of Counsel
Darlene Maloney, Assistant to the State Board, Office of Counsel
Nonie Manion, Deputy Commissioner, Department of Taxation and Finance
Paul Miller, Director of Regional Operations, ORPTS
Hannelore Smith, Senior Attorney, Office of Counsel

Also in attendance was:

John Nicolich, Counsel for Hudson Transmission Partners, Ingram Yuzek Gainen Carroll & Bertolotti, LLP

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 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.

Agenda Item No. I-A – State Board Administration – Minutes of August 25, 2016 State Board meeting

On motion of Mr. Casella, seconded by Mr. Becker, Mr. Rand stated that the minutes of the August 25, 2016 Board meeting stand approved and are, hereby, adopted as written.

Agenda Item II-A – State Full Values – Establish final special franchise full values for the 2017 assessment roll for the City of New York where complaints were filed by RCN Telecom Services NY and Hudson Transmission Partners, LLC

Mr. Maher provided background on the special franchise program and the methodology for determining special franchise assessments and full.

Mr. Maher stated that two companies filed a complaint against their tentative 2017 special franchise full values. Mr. Maher presented the revised June 9, 2017 staff recommendation relative to the complaints filed by RCN Telecom Services NY (“RCN”) and Hudson Transmission Partners LLC (“HTP”) for the City of New York 2017 special franchise full values. Mr. Maher explained the issues in the complaints and summarized the staff recommendation for each.

RCN Telecom Services NY (“RCN”)

Mr. Maher stated that RCN alleges that the 2017 tentative special franchise full values for the City of New York are erroneous and that RCN requested a reduction due to obsolescence. Mr. Maher stated that the company was granted obsolescence in 2006 due to industry-wide technology developments. He explained that, since 2006, RCN continued to build cable at the capacity and size prior to 2006; and therefore, ORPTS would not grant a further reduction. In RCN’s complaint, the company indicated that it would be submitting additional documentation in support of its objections; no further documentation was received.

In response to a question from Mr. Rand, Mr. Maher replied that in August 2016 the company was informed of the change in the manner of the determination of obsolescence.

Mr. Becker asked if the new cables are of the same type. Mr. Maher responded that they were.

In response to a question from Mr. Becker on the statutory definition of obsolescence, Mr. Maher said that economic obsolescence is defined as a “loss of value of property caused by impairment and desirability or useful life resulting from factors external to the property.”

In response to a question from Mr. Becker on why the company would continue to build new cables of excess capacity, Mr. Maher responded that he doesn’t know.

Mr. Casella stated that he understands that the company is continuing to build cable larger than is needed and that ORPTS staff has not heard the reasons why. Mr. Maher explained that the difference in cost between the smaller and larger cables is not that great. For example, Mr. Maher said that if ORPTS were applying the same reduction as was allowed in 2006, the current reduction would be eight percent.

Mr. Casella asked if RCN will be presenting; Mr. Maher said no and that they had received the staff recommendation. [The record reflects that no representative for RCN Telecom was in attendance at the Board meeting.]

Mr. Becker said that the RCN complaint alleged a 40 percent reduction and since the June 9, 2017 staff recommendation, Mr. Becker asked if any further communication from RCN had been received. Mr. Maher responded that there has been no further communication or documentation received.

Mr. Rand asked about the change in determining economic obsolescence since 2006. Mr. Maher said that this is the first year in applying the change.

There were no further questions.

On motion of Mr. Becker, seconded by Mr. Casella, the Board adopted Resolution No. 17-01 and approved the staff recommendation establishing the final 2017 special franchise full values for RCN Telecom Services NY as set forth on List No. SF-01 on file in the Office of Real Property Tax Services.

Hudson Transmission Partners LLC (“HTP”)

Mr. Maher stated that HTP alleges that the 2017 tentative special franchise full values are improper. Mr. Maher explained about there is a 660 megawatt underwater cable valued at \$66.4 million as of July 1, 2016. He stated that this transmission line tripped prior to the July valuation date and the company is seeking a reduction due to its inoperability. Mr. Maher stated that 89 percent of the reduction sought but HTP for the transmission line will be granted, which will take into account that part of the line in New Jersey. The resulting recommended special franchise 2017 value would be \$ 28.6 million.

Mr. Nicolich, Attorney for HTP, addressed the Board and stated that HTP agrees with the staff recommendation to allow curable physical depreciation of the transmission line as of the valuation date warranting a reduction in the special franchise full value. He stated that he agrees with the allocation between New York and New Jersey. He asked the Board if they had any questions.

There were no questions.

On motion of Mr. Casella, seconded by Mr. Becker, the Board adopted Resolution No. 17-02 and approved the staff recommendation establishing the final 2017 special franchise full values for Hudson Transmission Partners, LLC as set forth on List No. SF-02 on file in Office of Real Property Tax Services.

Agenda Item No. II-B – State Full Values – Hearing officer report on complaint filed by Consolidated Edison Company of New York, Inc.

Mr. Gerberg, as Legal Advisor to the State Board, presented the June 6, 2017 recommendation and hearing officer report relative to a complaint filed by Consolidated Edison Company of New York, Inc. (“Con Ed”). Mr. Gerberg stated that a complaint was filed by Con Ed on May 4 for a hearing that was scheduled May 8, 2017. He explained that the statute requires that a complaint against a special franchise assessment or full value be served ten days prior to the hearing date.

Mr. Gerberg stated that he is asking the Board to adopt Resolution No. 17-03, which includes a finding that: 1) the Board does not have jurisdiction over the complaint and cannot act on it, and 2) even if the Board did have jurisdiction, the Board would decline to approve the complaint for the reasons stated in the June 6, 2017 staff reports.

Mr. Rand said that he understands that the complaint filed is the same as prior complaints filed by Con Ed. Mr. Gerberg affirmed that it is.

In response to a question from Mr. Becker, Mr. Gerberg stated that the intent of the resolution is for the Board to go on record as agreeing that it does not have jurisdiction over this complaint due to the timeliness issue, while at the same time expressing its position on the merits of the complaint in the event that the courts read the timeliness requirement of the statute differently

Mr. Becker said that there is no question that the 5-day rule of service pursuant to CPLR Rule 2103 does not apply to this case. He said he would like it made clear for the record that the timeliness issue on the service of the complaint is the governing issue. He added that even if the Board spoke to the merits of the complaint in its resolution, it should not be considered a waiver of the timeliness issue.

Mr. Casella stated he has the same issue with regard to timeliness. In response to a question from Mr. Casella, Mr. Gerberg responded that Con Ed would need to challenge the timeliness issue under Article 78 of the Real Property Tax Law.

In response to a question from Mr. Rand, Mr. Gerberg responded that litigation for prior years with the same issues is still in progress and there have been negotiation discussions.

Mr. Becker moved Resolution No. 17-03 as written. Mr. Casella seconded the motion. The Board adopted Resolution No. 17-03, and approved the June 6, 2017 hearing officer report and June 6, 2017 staff recommendations which 1) recognize that under the law, the Board has no jurisdiction to act on the Consolidated Edison complaint, and that further 2) state that even if the complaint were property before the Board, based on its review of the substantive issues raised by the complaint, the Board would reject the complaint in its merits and would direct that the tentative special franchise values be made final.

Agenda Item III – Privilege of the Floor

The date of the next Board meeting is Wednesday, August 23, 2017.

With no further business to come before the Board, on motion of Mr. Casella, seconded by Mr. Becker, the Board concluded its meeting at 11:45 A.M.

Respectfully submitted,

Timothy J. Maher
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 23, 2017

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 (participating from Canandaigua, New York via video conference)

Timothy Maher, Acting Secretary of the State Board and Director of the Office of Real Property Tax Services

David Ange, Director, Equalization Services, ORPTS
Stephen Beals, Director, Valuation Services, ORPTS
Edward Chaszczewski, Deputy Commissioner
James Gazzale, Assistant Public Information Officer
Joseph Gerberg, Legal Advisor to the State Board, Office of Counsel
Geoffrey Gloak, Communications Manager, ORPTS
Amanda Hiller, Deputy Commissioner and Counsel
Tobias Lake, Senior Attorney, Office of Counsel
Darlene Maloney, Assistant to the State Board, Office of Counsel
Paul Miller, Director, Regional Services, ORPTS
Steve Peluso, Manager, Northern Regional Office, ORPTS
John Wolham, Manager, Southern Regional Office, ORPTS
Robert Wright, Manager, Central Regional Office, ORPTS

Also in attendance was:

Peter Barber, Supervisor, Town of Guilderland
James Basile, Assessor, Town of Hancock
William Beckmann, Advisor, Town of Orangetown
Lynn Buchanan, Receiver of Taxes, Town of Guilderland
Kevin Caraccioli, Attorney for the Town of Scriba
Michael Coles, President, Coles and Associates for the Town of Scriba
Laurence Farbstein, President, Industrial Utilities Valuation Consultants for the Town of Guilderland
Andrew Farbstein, Vice-President, Industrial Utilities Valuation Consultants for the Town of Guilderland
Brian Kenney, Assessor, Town of Orangetown
Joseph Reitz, Assessor, Town of Scriba
Karen Van Wagenen, Assessor, Town of Guilderland

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 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 11:06 A.M.

Agenda Item No. I-A – State Board Administration – Minutes of June 16, 2017 State Board meeting

On motion of Mr. Becker, seconded by Mr. Casella, Mr. Rand stated that the minutes of the June 16, 2017 Board meeting stand approved and are, hereby, adopted as written.

Agenda Item II-A – State Equalization – Establish final 2017 State equalization rates where complaints were filed

Town of Guilderland, Albany County

Mr. Miller explained the overall process of the agency including Pre-decisional Collaboration and the establishment of a tentative State equalization rate. Mr. Miller confirmed that the Board had received the submissions of each complaint.

Mr. Miller presented the staff recommendation, dated August 11, 2017, for a recommended final State equalization rate for the Town of Guilderland. Mr. Miller explained that the Town's complaint focused on five Major Type B properties, i.e., properties classified as commercial/industrial properties. Mr. Miller reviewed the objections, which included vacancy and credit loss, expense ratio and the capitalization rate. He reported that staff reviewed the objections submitted in the documentation and recommends a change to the appraised value of one parcel. He explained that based on this change the estimated full value of the town is reduced by 0.24 percent, affecting a change to the rate to 75.58.

Mr. Farbstein, Consultant to the Town of Guilderland, addressed the complaint and the impact on the non-coterminous school districts and county apportionment. He explained that where an appraisal was done in one Town, but not another Town, that appraisal would affect both Towns' equalization rates. He said that there is also a problem with using intervals and a weighted mean to determine Major Type A ratios. Mr. Farbstein stated that the last time full value measurement appraisals were done was in 2012, based on a 2011 valuation date. He said that the 2016 base market value was \$895 million; the 2015 roll came in at \$934 million. He said that in 2017, there was a one percent adjustment factor (trend), offset by a quantity change factor amounting to 1.263, amounting to a decrease of 35 percent. He concluded saying that either the way trending is done regionally bears no relationship to what is happening in a community or the selection process is flawed.

Mr. Becker asked if there was any documentation provided in the Town's complaint submission other than the Price Waterhouse survey it provided. Mr. Farbstein responded that, as

a certified real estate appraiser, that survey is the usual report used for larger valued properties, and no other documentation was provided.

Mr. Rand asked about the five appraisals and whether these appraisals would effectuate a change to the full value to move the rate to what is being requested. Mr. Farbstein responded that a spreadsheet was provided, which indicates that the rate would be changed to 78.31.

Mr. Miller responded that ORPTS uses market capitalization rate information and validated the capitalization rate data derived using the following sources: Rynne Murphy, Certified Commercial Investment Member, Integra Realty resources, Caldwell Banker, Richard Ellis, and Realty Rates. He said that Rynne Murphy data is preferred as it focuses on the northeast area of the country.

Mr. Casella asked about the procedural issue and if county-wide trending would be better. Mr. Farbstein responded that by not doing the county-wide trending, there are disruptions in communities with non-coterminous school districts and county apportionment.

Mr. Beals stated that, as a Certified General Appraiser, the trends reflect a movement of all properties in the Town. He explained that this can cause an increase especially if the base value from the prior survey was lower. He pointed out that the agency only receives complaints on values that are too high, i.e., if the values in the 2012 survey were too low, no complaint would have been received and that survey will affect subsequent values and rates.

Mr. Rand asked about the interval of appraisals and if this creates a disparity from one town to the next. Mr. Beals responded that the appraisals for a community are performed and can be trended for up to four years.

Mr. Becker stated that the Town has made very good points on the procedural issues, which should be looked at for next year's rate cycle. As far as this year's rate, Mr. Becker said that he is not convinced that the Town has submitted enough evidence to rebut the State's conclusions.

Mr. Casella asked about the 35 percent difference referenced by Mr. Farbstein. Mr. Miller responded that this difference relates to the appraisals that were done in prior years, and then trended.

Mr. Rand commented that this complaint has been thoroughly reviewed, and he believes that the proposed rate is a good estimate.

Mr. Becker said that he agrees because the difference in the requested and proposed ratios is a couple percentage points. He said that the Town is using a five percent vacancy and credit loss rate, whereas the State is using three percent vacancy and credit loss rate. Mr. Becker said that his view is that the complaint documentation is not enough to justify a change.

On motion of Mr. Becker, seconded by Mr. Casella, the Board adopted Resolution No. 17-04 to establish a final 2017 State equalization rate of 75.58 for the Town of Guilderland as set

forth on the list entitled “Recommended Final State Equalization Rates for 2017 Assessment Rolls for Towns Which Have Filed Complaints.” All members voted Aye to adopt the resolution as written.

Town of Napoli, Cattaraugus County

Mr. Miller presented the staff recommendation, dated August 11, 2017, for a recommended final State equalization rate of 94.00 for the Town of Napoli. Mr. Miller said that the Town declared its level of assessment (LOA) to be 94.00. That ratio was within five percent of the ORPTS estimated ratio and therefore, a tentative State equalization rate of 94.00 was determined.

Mr. Miller said that there are two aspects to the complaint: Major Type A (residential) properties and a court-ordered reduction of an assessed value. Mr. Miller explained that a sales ratio study was not performed because there was an insufficient number of sales to provide a statistically valid ratio. Mr. Miller said that computer assisted mass appraisal analysis (CAMA) was used. Mr. Miller explained that the deviation between a possible sales ratio study and the CAMA study amounted to only \$1 differential per square foot. He also explained that the suggestion made by the town to use the 2015 residential trends would be an inferior technique to apply.

As to the court-ordered reduction, Mr. Miller said that an advisory appraisal was provided for the gas pipeline for the 2015 assessment roll at the time of the Town revaluation. Mr. Miller said that staff sees no basis for recommending a change to the tentative 2017 State equalization rate.

There was no one present from the Town of Napoli.

Mr. Becker commented that the Town’s complaint requests a State equalization rate of 100 but they had determined that the LOA was 94.00 and ORPTS accepted the Town’s ratio.

In response to Mr. Rand’s question if there was discussion on a rate of 100.00 during Pre-decisional Collaboration, Mr. Miller replied that there was not.

On motion of Mr. Becker, seconded by Mr. Casella, the Board adopted Resolution No. 17-05 to establish a final 2017 State equalization rate of 94.00 for the Town of Napoli as set forth on the list entitled “Recommended Final State Equalization Rates for 2017 Assessment Rolls for Towns Which Have Filed Complaints.” All Board members voted Aye to adopt the resolution as written.

Town of Hancock, Delaware County

Mr. Miller presented the staff recommendation, dated August 11, 2017, for a recommended final State equalization rate of 12.49 for the Town of Hancock. Mr. Miller explained that the first issue in the complaint pertained to three Major Type C properties (vacant land), which were adjusted. Mr. Miller reported that the other aspect of the complaint pertained

to Major Type A properties (residential property) with the exclusion of 22 sales. Mr. Miller explained that of those 22 sales, only two sales had been used to supplement the appraisals in the rate-making process.

In response to a question from Mr. Rand, Mr. Miller stated that with all the changes, the resulting ratio would be 11.92. Mr. Miller said that staff recommends no change to the tentative State rate of 12.49.

Mr. Basile, Assessor for the Town of Hancock, thanked all for the opportunity to address the Board on the town of Hancock's complaint. He provided background on his position in that he was appointed to the assessor's position on February 1, 2017. Mr. Basile reviewed the sales, which showed 14 percent increase. Mr. Basile said he set the level of assessment at 12.58, within the five percent tolerance required in ORPTS procedures.

Mr. Basile referred to his August 22, 2017 hand-out provided to the State Board concerning Major Type A (MTA) and Major Type C (MTC) analysis. His handout graphically showed the ratios as 0.1306 and 0.1235 for MTA and MTC respectively.

Mr. Basile said that the procedures do not call for a study on vacant land and it is seen that vacant land is at a higher coefficient of variation, therefore, more sales would be required. He said that the Board is not bound by the procedures and is charged with establishing a final State equalization rate. He concluded that the Town is at a ratio of 14.30 and within the five percent tolerance.

Mr. Becker asked if the MTA and MTC figures, would result in the 14.30 State rate. Mr. Basile responded that he believes so but defers to ORPTS staff on the exact calculation.

Mr. Rand asked if ORPTS staff has a response to that question. Mr. Miller could not affirm that those changes would result in a rate of 14.30.

Mr. Wolham offered additional information as to what ORPTS staff in the White Plains office has done for the Town of Hancock. He affirmed that the Town of Hancock's assessment roll does not have the best uniformity. He said that ORPTS staff has not been able to do a sales ratio study for the town for the past five years. He explained that even using five years of sales would not achieve the required 90 percent confidence level. Therefore, Mr. Wolham said, appraisals were done to supplement the residential arms-length available sales. This produced a ratio of 12.71. Mr. Wolham stated that since Mr. Basile did a residential sales study, staff reviewed that study and agreed to remove two sales, which were estate sales. This resulted in a revised ratio of 12.58. He concluded that this represents a reasonable level for the residential properties. Mr. Wolham said that staff simulated removal of the 17 of the 22 sales suggested and attempted to run a ratio, once again, but were still unable to produce a confidence level of 90 percent. Mr. Wolham said that he believes that the residential appraisals supplemented by available sales was a good indication for the Major Type A ratio. Mr. Wolham said that, for Major Type C, an appraiser handled the valuation and a different appraiser independently reviewed those appraisals and made some value changes. He said that the overall blended ratios were reasonable.

Mr. Casella asked about the inability to do a sales ratio study for the past five years. Mr. Wolham responded that more sales would be needed to do a statistically valid study. He reiterated that even using five years of sales did not prove to be enough sales to generate a result with a high enough confidence level.

Mr. Casella asked Mr. Basile to clarify what he believes ORPTS should or should not have done. Mr. Basile said that it appears that the original appraiser capped the appraisals at 14 percent and the appraiser should not have done that.

Mr. Wolham responded that ORPTS staff do not “cap” appraisals. He said that it is not a practice and is not done. He said that each appraisal is prepared individually and the result is the value at the time the appraisal is done.

On motion of Mr. Casella, seconded by Mr. Becker, the Board adopted Resolution No. 17-06 to establish a final 2017 State equalization rate of 12.49 for the Town of Hancock as set forth on the list entitled “Recommended Final State Equalization Rates for 2017 Assessment Rolls for Towns Which Have Filed Complaints.” All Board members voted Aye to adopt the resolution as written.

Mr. Rand thanked Mr. Basile for his time and said that the Town is on a good path with a revaluation happening in the future.

Town of Perth, Fulton County

Mr. Miller presented the staff recommendation, dated August 11, 2017, for a recommended final State equalization rate of 53.49 for the Town of Perth. ORPTS staff could not confirm the stated level of assessment at 61.00. Mr. Miller stated that the basis of the Town of Perth’s complaint includes objections to three appraisals that were used in the determination of the market value ratio for the commercial property class. Mr. Miller explained that good comparable sales were used from similar localities and that the comparable sales suggested by the assessor were different types of businesses and were not truly comparable. Mr. Miller said that the recommendation is no change to the tentative State equalization rate.

No one from the Town of Perth was present.

On motion of Mr. Becker, seconded by Mr. Casella, the Board adopted Resolution No. 17-07 to establish a final 2017 State equalization rate of 53.49 for the Town of Perth as set forth on the list entitled “Recommended Final State Equalization Rates for 2017 Assessment Rolls for Towns Which Have Filed Complaints.” All Board members voted Aye to adopt the resolution as written.

Town of Scriba, Oswego County

Mr. Miller presented the staff recommendation, dated August 11, 2017, for a recommended final State equalization rate of 86.20 for the Town of Scriba. Mr. Miller said that

many accommodations were made with the Town's complaint submission, i.e., additional time granted to file supporting documentation and an adjourned hearing.

Mr. Miller said that the Town seeks a rate of 100.00. Mr. Miller said that the power plants appear as wholly exempt properties due to their participation in payment in lieu of tax (PILOT) agreements. Mr. Miller said that Major Type A (MTA) amounts to 72 percent of the property on the assessment roll. He added that the ratio for MTA has consistently been at about the same ratio for the past three years.

Mr. Miller said that the Town objected to the use of a Computer Assisted Mass Appraisal (CAMA) model. Mr. Miller concluded that staff found no basis for any change in Major Type A ratio.

Mr. Miller spoke to the complaint against Major Type B. He rebutted some of the information provided from the Town, which included MLS listings.

Mr. Miller spoke to the Major Type D properties in the Town of Scriba, which included National Grid. Mr. Miller said that since Major Type D makes up 12 percent of the roll, staff would sample that property. He said that the Town believes it should be un-sampled. Mr. Miller said staff found no basis for change in this type, leaving the ratio at 73.32.

Mr. Miller concluded that there is no basis for change to the tentative State equalization rate of 86.20.

Mr. Caraccioli, Attorney for the Town of Scriba, thanked ORPTS staff for its courtesy and the accommodations extended in the filing of its rate complaint. He said that the Town has three nuclear power plants, which makes the Town unique and impacts the State equalization rate. Mr. Caraccioli said that for Major Type A, the Town had established a \$3 million increase from 2016 to 2017, whereas ORPTS staff determined a \$31 million increase. He said that the ratio for Major Type A would be 91.91 percent. He further explained that the Town of Scriba is a rural community and the apartment complex, in question, was increased 27 percent from 2016 to 2017.

Mr. Coles, Consultant for the Town of Scriba, referenced a handout, attached to a letter from Mr. Caraccioli, dated August 23, 2017, entitled Preliminary Report for the 2016 Pre-decisional Collaboration. He spoke to Major Type D and said that it is true that the nuclear plants have been taken off the assessment rolls for 2016 and 2017, but the reports show that they are in the 2016 rate calculation. Mr. Coles referenced the ORPTS PDC report dated 2/4/16 with the comparable chart from 2016 to 2017. He said that if those number prevailed, there would have been a change in the tax base of \$555 million in 12 months. He said that PILOT agreements rendered the nuclear plants to be off the tax roll.

Mr. Becker asked for ORPTS staff response.

Mr. Miller said that Mr. Coles is referencing a PDC document dated 2/2/2016 with the nuclear power plants in the valuation process but there was a subsequent PDC document with the

plants taken out of the valuation process. Mr. Miller said that the ratio with the plants on the roll was 113.41 and the ratio with the plants off the roll was 95.73. He explained that last year's rate was 100.00 because it was within the 5 percent tolerance.

In response to a question from Mr. Becker, Mr. Miller said that there were two sets of PDC documents and the Town is looking at a PDC report prior to the removal of the plants due to the PILOTs. Mr. Miller stated that once a company becomes a PILOT, it becomes effective immediately and the analysis is changed at that time.

Mr. Caraccoili said that the Town is seeing the adjusted PDC report with the nuclear plants off the roll for the first time through the State Board. He said that the Town had requested the PDC report and received the original report as part of the complaint process. He said that this changes the analysis slightly.

Mr. Coles said that he said that Major Type D can mask what is happening with the assessment roll and asked that it be un-sampled. He said that the impact of this change in the State equalization rate will be a larger share of taxes for the Town's homeowners than what perhaps there could be should the complaint be upheld.

Mr. Becker said that it is very clear that the State and local government staff, and the State Board are all interested in fairness in taxation and that everyone is working toward the same end. He said that if there is an increase in school taxes, it is a function of the process and not necessarily anything the Town did with its current assessment roll. He said that this discussion concerns the 2017 State rate, not past years, and the residents of the Town should know that as the Town moves forward with its revaluation plans, there will be improved assessments in the future.

Mr. Casella said that it is laudable that the State equalization rate has been 100.00 over the past years. Mr. Casella said that he does not believe that the Town has made its argument to result in a change.

Mr. Rand stated that there is not enough in the complaint documentation to effectuate a change to the recommended final 2017 State equalization rate.

On motion of Mr. Becker, seconded by Mr. Casella, the Board adopted Resolution No. 17-08 to establish a final 2017 State equalization rate of 86.20 for the Town of Scriba as set forth on the list entitled "Recommended Final State Equalization Rates for 2017 Assessment Rolls for Towns Which Have Filed Complaints." All Board members voted Aye adopting the resolution as written.

Mr. Rand called for a five-minute meeting recess.

Upon reconvening the meeting, Mr. Casella stated as part of the vote for the Town of Scriba he recognized that there are challenges and he was impressed with both the Department's and the Town's presentations. Mr. Rand concurred.

Town of Orangetown, Rockland County

Mr. Miller presented the staff recommendation, dated August 11, 2017, for a recommended final State equalization rate of 44.00 for the Town of Orangetown. Mr. Miller said that ORPTS' trend was lowered from 5 to 4 in Pre-decisional Collaboration (PDC). He said there was a suggestion from the Town to develop a trend at the county-wide level. Also, the Town provided a list of sales that were deemed market value survey unusable. He reported that there is a large pharmaceutical property and, through PDC, decreases were made to the inventory and the property was valued at \$245 million. Mr. Miller said that the sales transfer form for the property was submitted with the complaint as an arms-length transaction, but the assessor's office had reported it to ORPTS as a non-arm's length sale. Mr. Miller said that staff does not recommend any change to Major Type B properties. Mr. Miller stated that there were general objections submitted with the complaint, which did not comply with ORPTS procedures for determining rates in all localities in New York State and would require legislative changes.

Mr. Kenney, Assessor for the Town of Orangetown, said that the prevailing theme appears to be intra-county shifts due to equalization. He said that trends should be done county-wide to avoid these types of shifts from one town to the next and especially in the situation where there are split school districts. He explained that taxes will go up 14 percent in Nanuet school district for the Town of Orangetown residents, whereas taxes for the Town of Clarkstown residents will go up just 2 percent. He said that these increases should not occur simply because of equalization and it is a procedural problem.

Mr. Kenney spoke to the Pfizer sale and said that it was a valid arms-length transaction as the RP-5217 form indicates. He mentioned that there was a key punch issue entering it in the Real Property System, which is being corrected.

Mr. Beckmann, Consultant to the Town, spoke to the exclusion of the 88 sales, which were all MLS sales. He also spoke to the sale of the Pfizer company sale. Mr. Beckmann believes that if the sale was used in the rate process and not excluded, then the State equalization rate would go up to about 47.50 percent. Mr. Beckmann stressed that the sale was valid, affidavits were signed that it is a valid sale and he argued that it should be considered in the rate-making process.

Mr. Kenney said that the company that bought the Pfizer property is now participating in a PILOT, which affects the quantity change factor. Mr. Kenney said that PILOTs are a detriment to the procedural calculation and are a negative effect on the equalization rate.

Mr. Rand asked for clarification on how the Pfizer property was valued at \$245 million. Mr. Miller responded that the value was made prior to the property becoming a PILOT. Mr. Beals responded that the valuation of the property at \$20/square foot for a \$40 million sale was reasonable as the rent, at the time of the sale, generated \$20.50/square foot in income. He said that the sale price would not even cover the rent for one year, so the conclusion was that it was correctly adjusted to a non-arms-length transaction.

Mr. Casella asked if the Pfizer sale was captured correctly by the State. Mr. Miller said that the original RP-5217 form indicated that there were no conditions of sale (i.e., it was an arms-length transaction) but in SalesWeb there was a correction made that indicated it was not an arms-length sale, rendering it not usable.

Mr. Rand asked what is the definition of a “non-arms-length transaction”? Mr. Beals said that there were business interests such as lease backs included in the sales price.

Mr. Beckmann said that the property was well-marketed and the sale was arms-length. He commented that he would hope that that State would rent it for \$20/square foot as the current market rental is in the range of \$5 - \$8 /square foot.

Mr. Beals responded that the ORPTS appraiser received information from the owner of the property, who stated that the property would rent for \$20.50/square foot.

Mr. Rand asked what would be the State equalization rate be if the property were in or out of the full value measurement calculation? Mr. Kenny said that he does not know for sure what the change in the rate would be, but believes it would be a five percent difference.

Mr. Wolham confirmed that he received a letter from Mr. Kenney and the response is included in the rate complaint documentation. Mr. Wolham said that it was expected that because of the PILOT, the property would be moved to Roll section 8 (tax exempt class) and there would be no need to do a rate recalculation. But, Mr. Wolham explained that, because the property was left in Roll section 1, there was no need to do a simulation because it was originally listed in Roll section 1, albeit with no taxable value.

Mr. Kenney said he was under the impression that the Town had to leave some taxable amount of the property on the assessment roll listed in Roll section 1.

Mr. Casella asked for clarification on the sales transfer reporting and if the Town was alleging that ORPTS used incorrect information or had the Town presented incorrect information. Mr. Kenney responded that the sale was not taken into consideration and should have been.

Mr. Beckmann said that if the sale were included and valued now, the State rate would be at about 47.50 percent not 50.00 from last year, but not 44.00, as proposed.

Mr. Kenney said that he admittedly set the level of assessment at 44.00 and unfortunately there is not a box to check to indicate that the Town might not be in full agreement with its own LOA. Mr. Kenney said that maybe there should be an option where the locality can say that they do not necessarily fully agree with the agreed upon LOA.

Mr. Rand asked for further clarification on the Pfizer valuation - was it in the PILOT and zero or not? Mr. Beals said that the sale was not considered.

In response to a question from Mr. Becker, Mr. Beals said that his opinion on the use of the sale has not changed; the sale is not arms-length. Mr. Beals said that the sale price indicated a value of \$20/square foot and the property was leasing for \$20.50/square foot.

In response to a question from Mr. Becker directed to the Town about the sale, Mr. Kenney responded that it is an arms-length transaction. Mr. Kenney said that Mr. Beckmann, as an MAI, has stated that the property is not renting at \$20.50.

In response to a question from Mr. Rand about taking the sale into the process, Mr. Miller said that the Pfizer appraisal was done in the past when the property was on the tax roll, and the sale came along after the valuation time frame. He said that the sale included other parts that were not part of the appraisal of the property making it a partial sale. Mr. Miller said that even if the complications could be worked out, the sale occurred outside the time frame for full value measurement.

Mr. Beals reiterated that the sale was originally coded as an arms-length transaction and then changed, at the local level to a non-arms-length transaction with “business related” conditions. Mr. Beals said that whether the company is participating in a PILOT or not, at that point in time was irrelevant, as the sale was rendered unusable. Further, he said that both an income and cost approach were done by the appraiser, which supports a value of \$245 million.

Messrs. Kenney and Beckmann said that the sale was under contract at the time of valuation and to disallow a sale of this magnitude severely impacts the equalization rate for the Town of Orangetown.

Mr. Rand said that it is his opinion that it is a legitimate sale and was on the market for some time. He said that he is aware of the values in that area and does not know the procedural constraints to look at the sale; there might need to be some adjustments.

Mr. Kenney said that because of the issues with the valuation of that property and the consideration of the sale, the Town is asking for a 47.25 percent equalization rate.

Mr. Casella asked ORPTS staff if there was flexibility to legally look at that sale. Mr. Gerberg responded that there are procedures binding on ORPTS staff and is not sure if the sale could have been used, but the question before the Board is to determine a final State equalization rate and the sale could be reviewed in the process of reaching that determination.

Mr. Casella moved Resolution 17-09, but asked for legal clarification on this motion. Mr. Gerberg clarified that the Board can move Resolution No. 17-09 as is written, or move it with amendments.

Mr. Becker stated that he is not convinced whether the sale is an arms-length transaction or not and therefore, moved to adopt Resolution No. 17-09 as written.

Mr. Casella seconded the motion.

Mr. Becker said that although Mr. Kenney and Mr. Beckmann made a good presentation, he is not persuaded that it is indeed an arms-length transaction.

Mr. Casella said he concurred with Mr. Becker.

Mr. Kenney added that the RP-5217 form indicated “J” (arms-length) on the form by the buyer and seller, with no business consideration.

Mr. Casella said that it is his understanding that the sale was an arms-length transaction as reported on the form. Mr. Beals responded that the correction to the sale listing as non-arms-length was made by local government staff not by Department staff. In response to further clarification on who made that correction, Mr. Kenney said that his clerk keypunched the form in error on the SalesWeb database. Mr. Beals said that the sale, as of today’s date, is still identified on SalesWeb as a non-arms-length transaction.

In response to the question from Mr. Casella, Mr. Beals responded that ORPTS staff does not agree that it is an arms-length transaction.

In response to a question from Mr. Becker, Mr. Miller responded that there was no indication of allocation of the four parcels on the form. Mr. Kenney said that all the improvements are on the one main parcel and the other three parcels are contiguous vacant parcels.

Mr. Becker commented that he believes what is being said but the reason there is documentary evidence is that a RP-5217 can’t be cross examined. He said that he doesn’t disbelieve the testimony, but does not see any evidence that disputes the State’s work.

Mr. Kenney said that he is not sure that SalesWeb can testify in court that it is not an arms-length transaction when the form indicates that it is an arms-length sale.

Mr. Rand believes that the transaction should be considered in the valuation and the change in valuation for the equalization rate calculation.

Mr. Rand called the vote on Mr. Becker’s motion, seconded by Mr. Casella, to adopt Resolution No. 17-09 as written to establish a final 2017 State equalization rate of 44.00 for the Town of Orangetown as set forth on the list entitled “Recommended Final State Equalization Rates for 2017 Assessment Rolls for Towns Which Have Filed Complaints.” Messrs. Casella and Rand voted Nay; Mr. Becker voted Aye. The motion was not carried.

The State Board discussed an alternative to the existing motion, specifically to include the sale in the calculation of the State equalization rate.

Mr. Casella moved to adopt Resolution No. 17-09, amended to include the sale in the calculation of the State equalization rate.

In response to a question from Mr. Becker on the voting requirements, Mr. Gerberg responded that if there was a split on the vote (2-1 vote in favor of the resolution), there are quorum requirements contained in section 41 of the General Construction Law and the Board, under Real Property Tax Law, section 200-a, is a 5-member body. Since the quorum needs to constitute the majority of three (out of the five) members, there must be three votes for that motion. If this motion receives two votes in favor and one opposed, that would be considered a non-action by the State Board. For the resolution to carry, it would have to pass on a 3-0, favorable vote.

Mr. Casella asked what the non-action would constitute for the applicant. Mr. Gerberg responded that there have been discussions in the past and there have been different opinions. Mr. Gerberg said that he believes in the absence of a majority vote that the effect of that would be that the Board would be taking no action and there would be no approval of a final equalization rate for the 2017 roll. He said this would mean that the major impact would be with the apportionment of school taxes. Mr. Gerberg said that his opinion is that the Town would move forward without a 2017 rate. Mr. Gerberg explained that pursuant to section 1314 of the Real Property Tax Law, if the current year's rate is not available, the school district would apportion taxes using the prior year's rate to apportion school taxes in the districts. He said that the rate is used for other purposes but the primary use is for school tax apportionment. He reiterated that the result would be no 2017 final State equalization rate.

In response to a question from Mr. Becker on what the rate percentage was requested from the Town, Mr. Kenney replied 47.25.

In response to a question from Mr. Becker about setting the rate at a specific number, Mr. Gerberg said that it is the Board's function to determine the rate where there has been a complaint filed.

Mr. Becker said that it would be preferable to have a 2017 final State equalization rate rather than no equalization rate for this year. And, further, Mr. Becker said that it would be preferable to have a ratio adopted that is certain, rather than have a calculation made where the ratio would be uncertain.

Mr. Casella concurred.

Mr. Rand asked if the Town had set its LOA at 47.50, would it have been within the five percent tolerance and what would the rate have been given these circumstances. Mr. Miller responded that ORPTS determined a ratio of 45.49, so the LOA was accepted. Mr. Rand said that it seems to be a reasonable ground for the Board to set a rate and would not require extra work with the appraisal.

Mr. Casella rescinded his original motion.

Mr. Becker moved that the Board adopt Resolution No. 17-09, amended to provide that the final 2017 State equalization rate for the Town of Orangetown be 47.25 for the reasons discussed so that there will be a final equalization rate in place for 2017, so that the school

districts will not have to use the prior year's equalization rate and to avoid the tremendous amount of work and uncertainty that would be involved leaving the situation open without a definite figure given the ratio of 47.25 ratio is within the five percent tolerance of staff's conclusion.

Mr. Casella seconded the motion.

There was no further discussion.

Mr. Rand called the vote on revised Resolution No. 17-09, moved by Mr. Becker, seconded by Mr. Casella. All Board members voted Aye. The motion was carried adopting an amended Resolution No. 17-09.

Town of Hampton, Washington County

Mr. Miller presented the staff recommendation, dated August 11, 2017 and reported that that staff reviewed the complaint of five objections and confirmed a change to one of the appraised values. Mr. Miller said that the Town had claimed a level of assessment of 100.00 but that ratio could not be verified so ORPTS determined a tentative State rate of 94.82. Mr. Miller said that the change to the one appraisal results in a ratio 95.02. He said that since this ratio would be within five percent of the town's stated LOA, staff recommends a final 2017 equalization rate of 100.00.

On motion of Mr. Becker, seconded by Mr. Casella, the Board adopted Resolution No. 17-10 to establish a final 2017 State equalization rate of 100.00 for the Town of Hampton as set forth on the list entitled "Recommended Final State Equalization Rates for 2017 Assessment Rolls for Towns Which Have Filed Complaints." All Board members voted Aye adopting the resolution as written.

Agenda Item III – Privilege of the Floor

With no further business to come before the Board, on motion of Mr. Casella, seconded by Mr. Becker, the Board concluded its meeting at 2:45 P.M.

Respectfully submitted,

Timothy J. Maher
Acting Secretary of the State Board

RESOLUTIONS
ADOPTED AT THE 2017 MEETINGS OF THE
NEW YORK STATE
BOARD OF REAL PROPERTY TAX SERVICES
PROCEEDINGS OF 2017

STATE BOARD RESOLUTIONS

NUMERICAL INDEX

June 16, 2017

<u>Resolution Number</u>	<u>Subject</u>
17-01	Establish final 2017 special franchise full values for the City of New York for RCN Telecom Services NY where a complaint was filed
17-02	Establish final 2017 special franchise full values for the City of New York for Hudson Transmission Partners LLC where a complaint was filed
17-03	Adopt the hearing officer report and recommendation for the complaint filed by Consolidated Edison Company of New York, Inc. on the tentative 2017 special franchise full values for the City of New York

August 23, 2017

<u>Resolution Number</u>	<u>Subject</u>
17-04	Establish a final 2017 State equalization rate for the Town of Guilderland, Albany County where a complaint was filed
17-05	Establish a final 2017 State equalization rate for the Town of Napoli, Cattaraugus County where a complaint was filed
17-06	Establish a final 2017 State equalization rate for the Town of Hancock, Delaware County where a complaint was filed
17-07	Establish a final 2017 State equalization rate for the Town of Perth, Fulton County where a complaint was filed
17-08	Establish a final 2017 State equalization rate for the Town of Scriba, Oswego County where a complaint was filed
17-09	Establish a final 2017 State equalization rate for the Town of Orangetown, Rockland County where a complaint was filed
17-10	Establish a final 2017 State equalization rate for the Town of Hampton, Washington County where a complaint was filed

STATE BOARD RESOLUTIONS

SUBJECT INDEX

Resolution Number

Board Administration

N/A

State Assessments and Full Values

Establish final 2017 special franchise full values for the City of New York for RCN Telecom Services NY where a complaint was filed 17-01

Establish final 2017 special franchise full values for the City of New York for Hudson Transmission Partners LLC where a complaint was filed 17-02

Adopt the hearing officer report and recommendation for the complaint filed by Consolidated Edison Company of New York, Inc. on the tentative 2017 special franchise full values for the City of New York 17-03

State Equalization

Establish a final 2017 State equalization rate for the Town of Guilderland, Albany County where a complaint was filed 17-04

Establish a final 2017 State equalization rate for the Town of Napoli, Cattaraugus County where a complaint was filed 17-05

Establish a final 2017 State equalization rate for the Town of Hancock, Delaware County where a complaint was filed 17-06

Establish a final 2017 State equalization rate for the Town of Perth, Fulton County where a complaint was filed 17-07

Establish a final 2017 State equalization rate for the Town of Scriba, Oswego County where a complaint was filed 17-08

Establish a final 2017 State equalization rate for the Town of Orangetown, Rockland County where a complaint was filed 17-09

Establish a final 2017 State equalization rate for the Town of Hampton, Washington County where a complaint was filed 17-10



RESOLUTION 17-01

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 28, 2017 the tentative special franchise full values for RCN Telecom Services NY 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 the City of New York on March 29, 2017; and

WHEREAS, a complaint (#SF-17-01), dated April 24, 2017, was filed by RCN Telecom Services NY 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 May 8, 2017; and

WHEREAS, no appearance on behalf of RCN Telecom Services NY was made at the May 8, 2017 hearing; and

WHEREAS, the Hearing Officer has filed a report dated May 31, 2017; 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 Revised II-A, dated June 9, 2017; 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 2017 final special franchise full values as set forth in List No. SF-01, on file in the ORPTS, are determined to be the final full values, and that such full values be certified to the City of New York to be used as the special franchise full values on the respective 2017 assessment roll.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: None

Abstaining: None

Absent: None

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

I, Tim Maher, 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 June 16, 2017.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 16th day of June 2017.

Tim Maher, Director
Acting Secretary of the State Board



RESOLUTION 17-02

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 28, 2017 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 the City of New York on March 29, 2017; and

WHEREAS, a complaint (#SF-17-02), dated April 27, 2017, 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 May 8, 2017; and

WHEREAS, at the May 8, 2017 hearing an appearance was made on behalf of Hudson Transmission Partners LLC; and

WHEREAS, the Hearing Officer has filed a report dated May 31, 2017; 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 Revised II-A, dated June 9, 2017; 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 2017 final special franchise full values as set forth in List No. SF-02, on file in the ORPTS, are determined to be the final full values, and that such full values be certified to the City of New York to be used as the special franchise full values on the respective 2017 assessment roll.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: None

Abstaining: None

Absent: None

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

I, Tim Maher, 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 June 16, 2017.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 16th day of June 2017.

Tim Maher
Acting Secretary of the State Board



RESOLUTION 17-03

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

WHEREAS, on March 28, 2017 the tentative special franchise full values for Consolidated Edison Company of New York, Inc. (“Con Edison”) 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 the City of New York (“City”) on March 29, 2017; and

WHEREAS, a complaint (#SF-17-03), dated May 4, 2017 and postmarked May 4, 2017, was filed by Con Edison with the New York State Department of Taxation and Finance (“DTF”) six days after the specified service deadline as specified in section 610 of the Real Property Tax Law; 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 May 8, 2017; and

WHEREAS, no appearance on behalf of Con Edison was made at the May 8, 2017 hearing; and

WHEREAS, the Hearing Officer provided until May 12, 2017 for the City to submit any objection to Con Edison’s late-filed complaint; and

WHEREAS, Philip M. Caal, Assistant Corporation Counsel for the City of New York, provided a response, in a May 10, 2017 letter, not waiving the timely service requirements of the serving of a complaint as specified in section 610 of the Real Property Tax Law; and

WHEREAS, Gary Schuller, Counsel for Con Edison, provided a response, in a letter, dated May 30, 2017, objecting to the service date of the Notice of Tentative Special Franchise Full Value from DTF; and

WHEREAS, the Hearing Officer has filed a report dated June 6, 2017; and

WHEREAS, ORPTS staff has reviewed the complaint and filed a report dated June 6, 2017 regarding such review; and

WHEREAS, the recommendation of the hearing officer is summarized in a memorandum to the State Board, Agenda Item II-B, dated June 6, 2017; and

WHEREAS, the State Board has reviewed the abovementioned hearing officer memorandum, and accepts the conclusions and recommendations contained therein; now therefore, be it

RESOLVED, that the State Board hereby adopts the hearing officer’s report, dated June 6, 2017; and, be it further

RESOLVED, that the State Board finds that it has no authority to waive the provision of section 610 of the Real Property Tax Law with regard to the making and serving of a complaint; and be it further

RESOLVED, that the State Board finds that this complaint was served less than 10 days before the hearing date, and that the City of New York did not consent to a waiver of the provisions of section 610 of the Real Property Tax Law with regard to the making and serving of a complaint; and be it further

RESOLVED, that under these circumstances, the State Board has no authority to consider or act upon this complaint, and that as a result, the tentative special franchise full value shall be made final by ORPTS staff as if no complaint had been filed; and be it further

RESOLVED, that if the State Board had the authority to consider and act upon this complaint on its merits, it would adopt the conclusions and recommendations of ORPTS staff in its June 6, 2017 report insofar as they relate to the valuation issues presented by the complaint; and, be it further

RESOLVED, that if the State Board had the authority to consider and act upon this complaint on its merits, it would adopt the conclusions and recommendations of the hearing officer in his June 6, 2017 memorandum as Findings and Determinations of the State Board, to the same extent as if fully set forth herein, insofar as they relate to the legal issues presented by the complaint; and, be it further

RESOLVED, that if if the State Board had the authority to consider and act upon this complaint on its merits, it would determine that the tentative special franchise full values as set forth in List No. SF-03 on file in the ORPTS, be determined to be the final special franchise full values, and that such full values be certified to the City of New York to be used as the special franchise full values on the respective 2017 assessment roll.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: None

Abstaining: None

Absent: None

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

I, Tim Maher, 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 June 16, 2017.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 16th day of June 2017.

Tim Maher
Acting Secretary of the State Board



RESOLUTION 17-04

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 11, 2017 the tentative State equalization rate for the Town of Guilderland, Albany 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 18, 2017; and

WHEREAS, a complaint (Form RP-6085), dated June 5, 2017, 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 12, 2017; and

WHEREAS, at the June 12, 2017 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 11, 2017; 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 17-05

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 7, 2017 the tentative State equalization rate for the Town of Napoli, Cattaraugus 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 June 14, 2017; and

WHEREAS, a complaint (Form RP-6085), dated July 11, 2017, 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 11, 2017; and

WHEREAS, at the July 11, 2017 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 11, 2017; 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 17-06

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 26, 2017 the tentative State equalization rate for the Town of Hancock, Delaware 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 June 2, 2017; and

WHEREAS, a complaint (Form RP-6085), dated June 19, 2017, 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, 2017; and

WHEREAS, at the June 27, 2017 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 11, 2017; 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 2017 State equalization rate for the Town of Hancock as set forth in the List entitled "Recommended Final State Equalization Rates for 2017 Assessment Rolls for Towns Which Have Filed Complaints," dated August 11, 2017, 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 2017 assessment roll.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: None

Abstaining: None

Absent: None

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

I, Timothy J. Maher, 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 23, 2017.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 23rd day of August 2017.

Timothy J. Maher
Acting Secretary of the State Board



RESOLUTION 17-07

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 11, 2017 the tentative State equalization rate for the Town of Perth, Fulton 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 18, 2017; and

WHEREAS, a complaint (Form RP-6085), dated June 6, 2017, 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 12, 2017; and

WHEREAS, at the June 12, 2017 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 11, 2017; 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 17-08

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 26, 2017 the tentative State equalization rate for the Town of Scriba, Oswego 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 June 27, 2017 hearing date was mailed to the Town on June 2, 2017; and

WHEREAS, a complaint form (Form RP-6085), dated June 21, 2017, and a letter requesting additional time to submit complaint documentation, dated June 22, 2017, was filed by the Town as specified in section 1206 of the Real Property Tax Law and 20 NYCRR 8186-15.2 and 8186-15.3; and

WHEREAS, upon review of the Town's June 22, 2017 request, an extension of time until July 6, 2017 was granted to the Town for submission of documentation in support of its complaint as allowed pursuant to 20 NYCRR 8186-15.3; and

WHEREAS, the hearing previously scheduled for June 27, 2017 was adjourned to July 11, 2017 and held pursuant to section 1208 of the Real Property Tax Law, and 20 NYCRR 8186-15.5; and

WHEREAS, complaint documentation was served on July 6, 2017 and after initial review of such documentation it was discovered that the documentation contained references to internet websites, but not printed factual information; and

WHEREAS, at the July 11, 2017 hearing an appearance was made on behalf of the Town; and

WHEREAS, the hearing officer recognized that the Town intended to provide documentation in support of its complaint and granted the Town until July 14, 2017 to remedy its complaint submission with a printed copy of the documents; and

WHEREAS, documentation supporting the Town’s complaint was received on July 14, 2017; 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 11, 2017; 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 2017 State equalization rate for the Town of Scriba as set forth in the List entitled “Recommended Final State Equalization Rates for 2017 Assessment Rolls for Towns Which Have Filed Complaints,” dated August 11, 2017, 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 2017 assessment roll.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: None

Abstaining: None

Absent: None

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

I, Timothy J. Maher, 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 23, 2017.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 23rd day of August 2017.

Timothy J. Maher
Acting Secretary of the State Board



RESOLUTION 17-09

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 20, 2017 the tentative State equalization rate and tentative class equalization rates for the Town of Orangetown, Rockland County, were 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 tentative class equalization rates and the scheduled hearing date was mailed to the Town on June 23, 2017; and

WHEREAS, a complaint (Form RP-6085), dated July 11, 2017, 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 18, 2017; and

WHEREAS, at the July 18, 2017 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 11, 2017; and

WHEREAS, the State Board has reviewed the abovementioned staff reports and recommendations, and has considered the statements made by the town's representatives and by ORPTS staff at its meeting of August 23, 2017; and

WHEREAS, the State Board recognizes that there are differences of opinion as to whether the town has met its burden to demonstrate that the tentative State equalization rate is incorrect; and

WHEREAS, the State Board recognizes that under State law, a resolution presented to a public body must receive favorable votes from a quorum of the membership in order to pass, which in the case of the State Board, means that it must receive three favorable votes; and



RESOLUTION 17-10

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 18, 2017 the tentative State equalization rate for the Town of Hampton, Washington 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 25, 2017; and

WHEREAS, a complaint (Form RP-6085), dated June 9, 2017, 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 26, 2017; and

WHEREAS, at the June 26, 2017 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 11, 2017; 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 2017 State equalization rate for the Town of Hampton as set forth in the List entitled "Recommended Final State Equalization Rates for 2017 Assessment Rolls for Towns Which Have Filed Complaints," dated August 11, 2017, 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 2017 assessment roll.

Voting in favor: Commissioners Becker, Casella and Rand

Voting against: None

Abstaining: None

Absent: None

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

I, Timothy J. Maher, 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 23, 2017.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 23rd day of August 2017.

Timothy J. Maher
Acting Secretary of the State Board