State Board of Real Property Tax Services
June 3, 2026 – 11:00 A.M.

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NOTICE

State Board of Real Property Tax Services

will meet on

June 3, 2026 – 11:00 A.M.

The meeting will be conducted by videoconference at the following locations:

New York State Tax Department
Office of Real Property Tax Services
Central Office
299 Old Niskayuna Rd.
Wade Rd. Conference Room C4
Latham, NY 12110

New York State Tax Department
ORPTS Central Regional Office
333 E Washington St.
Syracuse, NY 13202

New York State Tax Department
Buffalo District Office
77 Broadway
Buffalo, NY 14203

New York State Tax Department
ORPTS Southern Regional
Office 44 South Broadway, 6th
Floor White Plains, NY 10601

Board members will be physically present at the Buffalo, Syracuse and White Plains locations. ORPTS staff will be physically present at the Latham location, as well as in the ORPTS regional offices. Members of the public may physically attend and observe the meeting from any of these locations. In addition, the meeting may be observed online via:

https://meetny-gov.webex.com/meetny-gov/j.php?MTID=medb42df9df211db34f45f8489d3a92ac

To access the meeting, call 1-415-527-5035 and use Access Code: 2829 661 9522

The materials that will be considered at the meeting (outside of executive session, if any) will be posted in advance of the meeting at:

https://rptboard.ny.gov/board-meetings/

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Agenda

I. State Board Administration – Amended Minutes of July 24, 2025, State Board meeting

II. State Board Administration – Minutes of January 29, 2026, State Board meeting

III. State Full Values and Assessment – Final special franchise values

IV. STAR Exemption Appeals – General Discussion
[The Board will be asked to discuss the individual appeals in Executive Session to protect the confidential information of appellants]

V. Executive Session [Subject to the approval of the State Board] – Discussion of individual STAR Exemption Appeals

VI. STAR Exemption Appeals – Action on Resolutions

VII. Other Business

Conduct of Meeting

All State Board meetings are open to the public and, within two weeks of the meeting, a link to the meeting recording will be published on the State Board of Real Property Tax Services webpage.

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 two 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 an interpreter may be provided for those with deafness. For those watching the video of the Board meeting, closed captioning will be available. Please contact the Assistant to the State Board for these services.

MEETING MINUTES
SUBJECT TO APPROVAL BY STATE BOARD
NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE
STATE BOARD OF REAL PROPERTY TAX SERVICES

MEETING OF JULY 24, 2025

A meeting of the State Board of Real Property Tax Services was held via videoconference. The following members and staff were present:

Scott Becker, *Acting Chair*
Robert Bick
David Moog

Geoffrey Gloak, *Acting Secretary of the State Board, and Real Property Analyst 3*
Joseph Gerberg, *Legal Advisor to the State Board, Office of Counsel*
Erica Foley, *Assistant to the State Board, Office of Real Property Tax Services*
Tobias Lake, *Associate Attorney, Office of Counsel*
Brinda Mendez-Sankrith, *Assistant to the State Board, Office of Real Property Tax Services*

ORPTS staff in attendance:
Laurie Albright, *Real Property Analyst 1, Office of Real Property Tax Services*
Dave Ange, *Real Property Services Administrator 2, Office of Real Property Tax Services*
Jason Banish, *Real Property Analyst 1, Office of Real Property Tax Services*
Karla Bartholomew-Lacen, *Associate Accountant, Office of Real Property Tax Services*
Rebecca Bellard, *Associate Accountant, Office of Real Property Tax Services*
Jonathan Carroll, *Real Property Analyst 1, Office of Real Property Tax Services*
Petrina Castracani, *Real Property Services Administrator 1, Office of Real Property Tax Services*
Patrick Dolen, *Real Property Analyst Trainee 1*, *Office of Real Property Tax Services*
Jennifer Dwire, *Real Property Analyst 3, Office of Real Property Tax Services*
Jayde Fatato, *Real Property Analyst Trainee 2*, *Office of Real Property Tax Services*
Emily Kenna, *Real Property Analyst 1, Office of Real Property Tax Services*
Jimson George, *Real Property Analyst Trainee 1, Office of Real Property Tax Services*
Kayla Goyer, *Business Systems Analyst 1, Office of Real Property Tax Services*
Brian Hart, *Real Property Analyst 1, Office of Real Property Tax Services*
Stephen Hartnett, *Real Property Services Manager 1, Office of Real Property Tax Services*
Zaid Hasan, *Real Property Analyst 3, Office of Real Property Tax Services*
Swetha Khatokar, *Senior Accountant, Office of Real Property Tax Services*
Hsinkuang Lin, *Real Property Analyst 2, Office of Real Property Tax Services*
Mary Malaty, *Principal Accountant, Office of Real Property Tax Services*
Jim McGovern, *Real Property Analyst 3, Office of Real Property Tax Services*
Mary Ellen Nagengast, *Real Property Services Administrator 2, Office of Real Property Tax Services*
Justin Quay, *Real Property Analyst Trainee 1*, *Office of Real Property Tax Services*

ORPTS staff in attendance (continued):

Courtney Schermerhorn, *Administrative Assistant 1, Office of Real Property Tax Services*
Daria Scholten, *Senior Accountant, Office of Real Property Tax Services*
John Wolham, *Real Property Analyst 3, Office of Real Property Tax Services*

Also in attendance:

Though the meeting was held by videoconference, the Board members were present in-person in one of the publicly accessible sites specified in the Meeting Notice, as follows:

- Mr. Becker was in the Tax Department's District Office in Buffalo, New York.
- Mr. Bick was in the ORPTS Central Regional Office in Syracuse, New York.
- Mr. Moog was in the ORPTS Southern Regional Office in White Plains, New York.

The staff members who were present in-person at the specified sites were as follows:

- Mr. Gloak, Mr. Gerberg, Ms. Foley, & Ms. Mendez-Sankrith were in the ORPTS Central Office in Latham, New York.
- Mr. Wolham, Mr. Hasan, and Mr. George were in the ORPTS Southern Regional Office in White Plains, New York.

The remaining attendees appeared remotely.

Meeting Minutes – July 24, 2025

Mr. Becker called the State Board of Real Property Tax Services meeting to order at 11:03 AM.

Before getting to the agenda. Mr. Becker advised that the governor appointed 2 new board members David Moog and Robert Bick. Each gave a brief introduction.

Agenda Item No. I – State Board Administration - Minutes of the June 4, 2025, State Board meeting

On motion of Mr. Becker, seconded by Mr. Bick, the approval of the minutes of June 4, 2025, meeting was tabled until the meeting of November 12, 2025, Mr. Becker explained that he would like to give Mr. Casella an opportunity to review them since he could not be in attendance today.

Agenda Item No. II - STAR Exemption Appeals - General Discussion

With the absence of Ms. Ingalsbe, Geoffrey Gloak will be serving as interim acting secretary of the Board. Mr. Becker introduced him, and Mr. Gloak gave a brief overview of the STAR program, eligibility into the program and the appeals process.

Mr. Gloak spoke briefly regarding the STAR cases before the Board including requirements for STAR exemption recipients for the 2023 and 2024 roll year.

Agenda Item No. III - Executive Session - Discussion of Individual STAR Exemption Appeals

Mr. Becker made a motion to go into executive session to discuss Individual STAR appeals. Mr. Moog seconded the motion and entered executive session at 11:13AM.

Mr. Gloak and Mr. Gerberg explained resolutions 25-30 through 25-44 to the Board in executive session.

Agenda Item No. IV - STAR Exemption Appeals - Action on Resolutions

The meeting returned to public session at 11:15PM.

Mr. Becker motioned to adopt Resolutions 25-30 through 25-44. Mr. Moog seconded the motion. Upon affirmative votes of Mr. Becker, Mr. Bick & Mr. Moog, the Board approved and adopted Resolutions 25- 30 through 25-44.

Mr. Becker thanked everyone and asked for any further questions or comments.

Mr. Becker, wanted to go on the record, stating the July meeting is usually longer and has many rate complaints, this year we have none. For the record this is unusual, it’s fantastic and a testament to the work the department does reaching out to individual towns and working with them on individual cases.

With no further questions or matters to discuss, Mr. Becker made a motion to adjourn, seconded by Mr. Moog and Mr. Bick. Upon its approval, the Board concluded its meeting.

Respectfully submitted,

Rachel Ingalsbe

Acting Secretary of the State Board

*Note: These minutes were corrected at the State Board meeting of June 3, 2026, to reflect the fact that Mr. Bick had also voted in favor of the motion to adopt Resolutions 25-30 through 25-44.

MEETING MINUTES
SUBJECT TO APPROVAL BY STATE BOARD
NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE
STATE BOARD OF REAL PROPERTY TAX SERVICES

MEETING OF JANUARY 29, 2026

A meeting of the State Board of Real Property Tax Services was held via videoconference. The following members were present:

Scott Becker
Robert Bick
Samuel Casella, *Acting Chair*
David Moog

In addition, the following Departmental staff members were present:
Rachel Ingalsbe, *Acting Secretary of the State Board, and Assistant Deputy Commissioner Real Property Tax Services*
Joseph Gerberg, *Legal Advisor to the State Board, Office of Counsel*
Jane Glasser, *Administrative Specialist 1, Office of Real Property Tax Services*
Erica Foley, *Assistant to the State Board, Office of Real Property Tax Services*
Tobias Lake, *Associate Attorney, Office of Counsel*
David Markey, *Associate Attorney, Tax, Office of Counsel*

ORPTS staff also in attendance:
Petrina Castracani, *Real Property Services Administrator 1, Office of Real Property Tax Services*
Geoffrey Gloak, *Real Property Analyst 3, Office of Real Property Tax Services*
Mary Malaty, *Principal Accountant, Office of Real Property Tax Services*
Rebecca Bellard, *Associate Accountant, Office of Real Property Tax Services*
Jim McGovern, *Real Property Analyst 3, Office of Real Property Tax Services*
Jonathan Lack, *Real Property Analyst 2, Office of Real Property Tax Services*
Matthew Mirabile, *Taxpayer Services Specialist 2, Office of Real Property Tax Services*
Courtney Schermerhorn, *Administrative Assistant 1, Office of Real Property tax Services*

Though the meeting was held by videoconference, the Board members were present in-person in one of the publicly accessible sites specified in the Meeting Notice, as follows:

- Mr. Becker was in the Tax Department's District Office in Buffalo, New York.
- Mr. Bick was in the ORPTS Central Regional Office in Syracuse, New York.
- Mr. Casella was the ORPTS Western Regional Office in Batavia, New York.
- Mr. Moog was in the ORPTS Southern Regional Office in White Plains, New York.

The staff members who were present in-person at the specified sites were as follows:

- Ms. Ingalsbe, Ms. Glasser, and Mr. Gerberg were in the ORPTS Central Office in Latham, New York.

The remaining attendees appeared remotely.

Meeting Minutes – January 29, 2026

Commissioner Casella called the State Board of Real Property Tax Services meeting to order at 11:00 AM.

Agenda Item No. I – State Board Administration - Minutes of the January 29, 2026, State Board meeting

On motion of Commissioner Becker, seconded by Commissioner Bick, Commissioner Casella stated that the minutes of November 12, 2025, Board meeting stand approved and are, hereby, adopted.

Agenda Item No. II - STAR Exemption Appeals - General Discussion

Ms. Ingalsbe gave a brief overview of the STAR program, eligibility into the program and the appeals process.

Ms. Ingalsbe spoke briefly regarding the STAR cases before the Board including requirements for STAR exemption recipients for the 2023 and 2024 roll year.

Agenda Item No. III - Executive Session - Discussion of Individual STAR Exemption Appeals

Commissioner Becker made a motion to go into executive session to discuss Individual STAR appeals to protect the financial history of the appellants. Commissioner Moog seconded the motion and entered executive session at 11:03AM.

Ms. Ingalsbe explained resolutions 26-STR-01 through 26-STR-14 to the Board in executive session.

Agenda Item No. IV - STAR Exemption Appeals - Action on Resolutions

The meeting returned to public session at 11:10 AM.

Commissioner Becker made a motion to adopt Resolution 26-STR-01. Commissioner Bick seconded the motion. The motion carried with Commissioners Becker, Bick and Casella voting in favor and Commissioner Moog voting in the negative. Commissioner Becker made a motion to adopt Resolution 26-STR-02 through 26-STR-14. Commissioner Moog seconded the motion. The motion carried, with Commissioners Bick, Becker, Casella and Moog voting in favor.

Commissioner Casella thanked everyone and asked for any further questions or comments.

With no further questions or matters to discuss, Commissioner Bick made a motion to adjourn, seconded by Commissioner Becker. The motion carried, and the Board concluded its meeting.

Respectfully submitted,

Rachel Ingalsbe

Acting Secretary of the State Board

NEW YORK STATE | Department of Taxation and Finance

MEMORANDUM

TO: State Board Members

FROM: Mary Malaty

SUBJECT: 2026 Final Special Franchise Full Values for selected City and Town rolls where complaints have been filed by: Liberty Utilities (New York Water) Corp. f/k/a NY American Water Corporation, Inc. (**Liberty**); Cablevision and its subsidiaries or affiliates (**Cablevision**); Champlain Hudson Power Express LLC (**CHPE**); Bayonne Energy Center LLC (**BEC**); and Consolidated Edison Company (**Con Ed**)

DATE: May 26, 2026

Purpose

To recommend the 2026 full values and assessments where complaints have been filed.

Recommendation

As discussed below, it is recommended that resolutions 26-SFP-01 through 26-SFP-05 (Attachment A) be adopted and the 2026 special franchise full values and assessments for the municipalities where complaints have been filed on Lists No. 26-SFA-01 through 26-SFA-57 on file in the Office of Real Property Tax Services be approved.

Discussion

The 2026 special franchise assessments and full values for the municipalities where complaints have been filed were established on December 3, 2025 (Villages), December 10, 2025 (Villages), January 23, 2026 (Villages, Cities and Towns), February 4, 2026 (Villages, Cities and Towns), March 9, 2026 (Cities and Towns), and March 16, 2026 (NYC). Complaints were filed as follows:

Complainant	Affected Party
Liberty Utilities Corp. (26-SFA-01)	5 Villages
Liberty Utilities Corp. (26-SFA-02)	8 Villages
Cablevision of Brookhaven (26-SFA-03)	3 Villages
Cblvsn. System - Westchester Corp (26-SFA-04)	1 Village
Cblvsn Sys, Huntington Corp (26-SFA-05)	3 Villages
Cablevision of So. Westchester (26-SFA-06)	1 Village
Cblvsn System Great Neck Corp (26-SFA-07)	3 Villages
Cablevision of Rockland/Ramapo (26-SFA-08)	3 Villages
Cablevision of Rockland/Ramapo (26-SFA-09)	2 Villages
Cblvsn System L.I. Corp (26-SFA-10)	15 Villages
Cblvsn System L.I. Corp. (26-SFA-11)	18 Villages
CSC Acquisition-NY Inc. (26-SFA-12)	4 Villages
CSC Acquisition MA (26-SFA-13)	2 Villages
Cablevision of Ossining (26-SFA-14)	1 Village
Cablevision of Ossining (26-SFA-15)	3 Villages
Cblvsn System-Suffolk Corp (26-SFA-16)	2 Villages
Cblvsn System Great Neck Corp (26-SFA-17)	4 Villages
Samson Cablevision Corp (26-SFA-18)	2 Villages
Suffolk Cable of Shelter Island (26-SFA-19)	1 Village
Suffolk Cable Corp (26-SFA-20)	2 Villages

Suffolk Cable Corp (26-SFA-21)	1 Village
Cablevision of Warwick (26-SFA-22)	3 Villages
CHPE, LLC (26-SFA-23)	1 City, 28 Towns
Samson Cablevision Corp (26-SFA-24)	1 Town
Suffolk Cable of Shelter Island (26-SFA-25)	2 Towns
Suffolk Cable Corp (26-SFA-26)	1 Town
Cablevision System Islip Corp (26-SFA-27)	1 Town
Cablevision of Wappinger Falls(26-SFA-28)	2 Cities, 17 Towns
Cablevision of Brookhaven (26-SFA-29)	1 Town
Cablevision of Warwick (26-SFA-30)	5 Towns
Cblvsn Sys, Huntington Corp (26-SFA-31)	1 Village
Cblvsn Sys, Huntington Corp (26-SFA-32)	1 Town
Suffolk Cable of Smithtown (26-SFA-33)	1 Town
Suffolk Cable of Smithtown (26-SFA-34)	1 Town
Cblvsn System - Suffolk Corp (26-SFA-35)	1 Town
Cblvsn System - Suffolk Corp (26-SFA-36)	1 Village
Cablevision of Rockland/Ramapo (26-SFA-37)	4 Towns
Cblvsn Sys East Hampton Corp (26-SFA-38)	1 Town
Cablevision of So. Westchester (26-SFA-39)	1 Village
Cablevision of So. Westchester (26-SFA-40)	5 Towns
Cablevision of So. Westchester (26-SFA-41)	1 City, 2 Towns

Cblvsn System L.I. Corp(26-SFA-42)	1 Village
Cblvsn System L.I. Corp (26-SFA-43)	1 City
CSC Acquisition-NY Inc (26-SFA-44)	2 Towns
CSC Acquisition-NY Inc (26-SFA-45)	1 Town
CSC Acquisition MA (26-SFA-46)	1 Town
CSC Acquisition MA (26-SFA-47)	1 Town
Cablevision of Ossining (26-SFA-48)	8 Towns
Cablevision of Ossining (26-SFA-49)	1 City, 2 Towns
Cablevision of Dutchess County (26-SFA-50)	9 Towns
Cblvs System - Westchester Corp (26-SFA-51)	8 Towns
Cblvs System - Westchester Corp (26-SFA-52)	1 Town
CHPE, LLC (26-SFA-53)	1 City
Cablevision System - NY CityCorp (26-SFA-54)	2 Boroughs
Cblvs System, L.I. Corp (26-SFA-55)	1 Village
Bayonne Energy Center LLC (26-SFA-56)	1 Borough
Consolidated Edison Company of NY (26-SFA-57)	4 Boroughs

Hearings on the complaints were held on **January 15, 2026,** for 26-SFA-01 through 26-SFA-22; **March 12, 2026,** for 26-SFA-23 through 26-SFA-52; and **April 16, 2026,** for 26-SFA-53 through 26-SFA-57. The Hearing Officers' reports are attached for your reference (Attachment B).

Liberty Utilities (New York Water) Corp. (Liberty)

Liberty filed two complaints on its tentative special franchise full values and assessments in multiple villages. The Hearing Officer's report addresses legal issues, and this memorandum addresses the valuation issues.

26-SFA-01

2026 Tentative Special Franchise Full Values	2026 Claimed Full Values	Difference in Value	Percent Difference in Value
$26,909,355	$6,727,340	-$20,182,015	-75%

26-SFA-02

2026 Tentative Special Franchise Assessment	2026 Claimed Assessment	Difference in Value	Percent Difference in Value
$ 1,231,552	$304,888	-$926,664	-75%

Discussion

Liberty alleges that ORPTS tentative special franchise full values and assessments are improper, unlawful, unequal, and unconstitutional. Liberty complaints are identical in argument. They make the following allegations:

1. ORPTS has valued Complainant's special franchise property by applying third-party indices to trend original book costs incorrectly and inappropriately, in a manner which fails to make proper adjustments, and which results in an overvaluation of Complainant's special franchise property.

2. ORPTS has applied a random fixed value to those non-existent intangible parts at an excessive and confiscatory amount, at a sum representative of at least 5% of its estimated value of the tangible portions of each special franchise property.

3. ORPTS has applied inappropriate salvage factors in determining the value of Complainant's special franchise property. ORPTS applied negative 10% for the mains and negative 15% for the hydrants accounts. The failure to apply negative 20% - 75% to the mains and negative 90% for the hydrants resulted in incorrect and excessive full values and assessments.

4. ORPTS failed to recognize the underutilization of Complainant's property and, as a result, its failure to adequately recognize the functional obsolescence which exists in Complainant's property.

5. ORPTS rules do not provide for a sufficient allowance for the existence of economic (external) obsolescence in determining the special franchise full values. As a result, in determining Complainant full values, ORPTS failed to account fully for the considerable economic obsolescence. The failure to recognize such economic obsolescence resulted in incorrect and excessive full values and assessments.

6. The full values and assessments of Complainant's special franchise properties in the affected jurisdictions should have been fixed by ORPTS at amounts not exceeding the following amounts set forth above under the caption "Claimed Full Value." The extent of overvaluation in each listed jurisdiction is set forth in the right-hand column.

Response

The complaints indicate several alleged grounds for a change in values but fail to provide any calculations to support the claimed values or changes to tentative special franchise full values and assessments.

1. The cost indices to trend the property were used in accordance with ORPTS long standing and widely accepted procedures. These indices were used consistently to trend all 2026 special franchise values for every water company and municipality in the state. Complainant has not provided any alternative indices to support its claim.

   Staff recommends no change to the 2026 special franchise full values and assessments due to the use of third-party indices.

2. The intangible portion of the Liberty special franchise value was valued at five percent of the RCNLD of the tangible physical property. Five percent of the RCNLD of physical property has historically been considered a reasonable estimate of the intangible value. The calculation of the intangible value of the special franchise is outlined in the Procedures of ORPTS and has been accepted by the courts in the past.

   Staff recommends no change to the 2026 special franchise full values and assessments due to application of intangible value applied to Liberty's property.

3. As part of a special franchise owner's annual property report, 20 NYCRR §8197-2.8(a) allows for a special franchise owner to apply for use of service lives which differ from those in the latest procedures adopted by ORPTS. This request must also have supported documentation to merit consideration. The Complainant provided memoranda from Management Applications Consulting with respect to mains and hydrants, but they did not provide the information necessary to determine an increased allowance for physical depreciation. There is no documentation to support the conclusions in the Complainant's chart provided. ORPTS determined physical depreciation using service lives and salvage factors based on a study conducted by AUS Consultants, that AUS based on data supplied by various utility companies who are regulated by the Public Service Commission (PSC). ORPTS has applied these salvage factors in accordance with its procedures to all special franchise values for all

companies and in all municipalities. Complainant failed to provide any alterative calculation to support its claim.

Staff recommends no change to the 2026 tentative special franchise assessments and full values due to net salvage allowances.

4. As part of a special franchise owner's annual property report, 20 NYCRR §8197-2.8(a) allows for a special franchise owner to apply for functional and economic obsolescence; such request must contain supporting documentation. Liberty didn't request any functional obsolescence in this year's report, nor did it provide any supporting documentation. Under §8197-4.2(b)(4), a special franchise owner may not request functional obsolescence in a complaint unless it establishes that it failed to request it earlier for circumstances beyond its control, which has not been done here. In addition to being untimely, that claim was likewise unaccompanied by supporting documentation.

   Staff recommends no change to the 2026 special franchise assessments and full values due to lack of functional obsolescence applied to Liberty's property.

5. ORPTS performed an earnings test on the Complainant's property using long standing and prescribed procedures (e.g., five-year average achieved return and required return) to calculate external obsolescence. ORPTS found economic obsolescence of 50% for service area 1 (the Complainant requested 65.69%) and 50% for service area 2 (the Complainant requested 75.94%). Additional information was provided but proposed unacceptable calculation methods (e.g., ORPTS uses RCNLD for earnings instead of OCLD) and failed to provide any calculations to support their claimed 75% reduction in value.

   Staff recommends no change to the 2026 special franchise assessments and full values due to the economic obsolescence applied to Liberty's property.

6. The values provided by the Complainant are approximately 25% (-75%) of ORPTS determined value for each jurisdiction. No calculations were provided demonstrating how the Complainant arrived at these calculations.

   Staff recommends no changes to the 2026 special franchise assessments and full values for Liberty.

Cablevision and its subsidiaries or affiliates (Cablevision)

Cablevision filed 51 complaints on its tentative special franchise full values and assessments in multiple cities, towns, and villages. The Hearing Officer's report addresses the legal issues, and this memorandum addresses the valuation issues.

26-SFA-03

2026 Tentative Special Franchise Full Values	2026 Claimed Full Values	Difference in Value	Percent Difference in Value
$9,074	$5,250	-$3,824	-42%

26-SFA-04

2026 Tentative Special Franchise Full Values	2026 Claimed Full Values	Difference in Value	Percent Difference in Value
$1,069,008	$85,140	-$983,868	-92%

26-SFA-05

2026 Tentative Special Franchise Assessment	2026 Claimed Assessment	Difference in Value	Percent Difference in Value
$21,919	$1,403	-$20,516	-94%

26-SFA-06

2026 Tentative Special Franchise Full Values	2026 Claimed Full Values	Difference in Value	Percent Difference in Value
$155,978	$4,150	-$151,828	-97%

26-SFA-07

2026 Tentative Special Franchise Full Values	2026 Claimed Full Values	Difference in Value	Percent Difference in Value
$1,115,260	$105,512	-$1,009,748	-91%

26-SFA-08

2026 Tentative Special Franchise Full Values	2026 Claimed Full Values	Difference in Value	Percent Difference in Value
$585,809	$46,972	-$538,837	-92%

26-SFA-09

2026 Tentative Special Franchise Assessment	2026 Claimed Assessment	Difference in Value	Percent Difference in Value
$80,580	$5,884	-$74,696	-93%

26-SFA-10

2026 Tentative Special Franchise Full Values	2026 Claimed Full Values	Difference in Value	Percent Difference in Value
$10,966,773	$826,244	-$10,140,529	-92%

26-SFA-11

2026 Tentative Special Franchise Assessment	2026 Claimed Assessment	Difference in Value	Percent Difference in Value
$343,601	$31,651	-$311,950	-91%

26-SFA-12

2026 Tentative Special Franchise Full Values	2026 Claimed Full Values	Difference in Value	Percent Difference in Value
$481,885	$3,961	-$477,924	-99%

26-SFA-13

2026 Tentative Special Franchise Full Values	2026 Claimed Full Values	Difference in Value	Percent Difference in Value
$3,124,298	$287,362	-$2,836,936	-91%

26-SFA-14

2026 Tentative Special Franchise Full Values	2026 Claimed Full Values	Difference in Value	Percent Difference in Value
$1,244,651	$98,910	-$1,145,741	-92%

26-SFA-15

2026 Tentative Special Franchise Assessment	2026 Claimed Assessment	Difference in Value	Percent Difference in Value
$12,948	$564	-$12,384	-96%

26-SFA-16

2026 Tentative Special Franchise Assessment	2026 Claimed Assessment	Difference in Value	Percent Difference in Value
$23,763	$1,433	-$22,330	-94%

26-SFA-17

2026 Tentative Special Franchise Assessment	2026 Claimed Assessment	Difference in Value	Percent Difference in Value
$25,585	$2,277	-$23,308	-91%

26-SFA-18

2026 Tentative Special Franchise Full Values	2026 Claimed Full Values	Difference in Value	Percent Difference in Value
$1,409,410	$114,693	-$1,294,717	-92%

26-SFA-19

2026 Tentative Special Franchise Full Values	2026 Claimed Full Values	Difference in Value	Percent Difference in Value
$67,775	$6,036	-$61,739	-91%

26-SFA-20

2026 Tentative Special Franchise Full Values	2026 Claimed Full Values	Difference in Value	Percent Difference in Value
$1,297,077	$103,438	-$1,193,639	-92%

26-SFA-21

2026 Tentative Special Franchise Assessment	2026 Claimed Assessment	Difference in Value	Percent Difference in Value
$1,729	$140	-$1,589	-92%

26-SFA-22

2026 Tentative Special Franchise Full Values	2026 Claimed Full Values	Difference in Value	Percent Difference in Value
$2,322,171	$328,108	-$1,994,063	-86%

26-SFA-24

2026 Tentative Special Franchise Full Values	2026 Claimed Full Values	Difference in Value	Percent Difference in Value
$17,556,523	$4,855,400	-$12,701,123	-72%

26-SFA-25

2026 Tentative Special Franchise Full Values	2026 Claimed Full Values	Difference in Value	Percent Difference in Value
$362,015	$79,400	-$282,615	-78%

26-SFA-26

2026 Tentative Special Franchise Assessment	2026 Claimed Assessment	Difference in Value	Percent Difference in Value
$139,512	$43,630	-$95,882	-69%

26-SFA-27

2026 Tentative Special Franchise Full Values	2026 Claimed Full Values	Difference in Value	Percent Difference in Value
$3,812,844	$1,023,800	-$2,789,044	-73%

26-SFA-28

2026 Tentative Special Franchise Full Values	2026 Claimed Full Values	Difference in Value	Percent Difference in Value
$18,895,659	$5,084,000	-$13,811,659	-73%

26-SFA-29

2026 Tentative Special Franchise Assessment	2026 Claimed Assessment	Difference in Value	Percent Difference in Value
$104,859	$29,521	-$75,338	-72%

26-SFA-30

2026 Tentative Special Franchise Full Values	2026 Claimed Full Values	Difference in Value	Percent Difference in Value
$10,120,485	$5,425,600	$4,694,885	-46%

26-SFA-31

2026 Tentative Special Franchise Assessment	2026 Claimed Assessment	Difference in Value	Percent Difference in Value
$976	$193	-$783	-80%

26-SFA-32

2026 Tentative Special Franchise Full Values	2026 Claimed Full Values	Difference in Value	Percent Difference in Value
$84,137	$26,969	-$57,168	-68%

26-SFA-33

2026 Tentative Special Franchise Full Values	2026 Claimed Full Values	Difference in Value	Percent Difference in Value
$224,430	$0.00	-$224,430	-100%

26-SFA-34

2026 Tentative Special Franchise Assessment	2026 Claimed Assessment	Difference in Value	Percent Difference in Value
$170,700	$53,698	-$117,002	-69%

26-SFA-35

2026 Tentative Special Franchise Assessment	2026 Claimed Assessment	Difference in Value	Percent Difference in Value
$45,849	$11,781	-$34,068	-74%

26-SFA-36

2026 Tentative Special Franchise Assessment	2026 Claimed Assessment	Difference in Value	Percent Difference in Value
$4,533	$872	-$3,661	-81%

26-SFA-37

2026 Tentative Special Franchise Full Values	2026 Claimed Full Values	Difference in Value	Percent Difference in Value
$28,649,033	$8,560,400	-$20,088,633	-70%

26-SFA-38

2026 Tentative Special Franchise Assessment	2026 Claimed Assessment	Difference in Value	Percent Difference in Value
$8,204	$1,544	-$6,660	-81%

26-SFA-39

2026 Tentative Special Franchise Assessment	2026 Claimed Assessment	Difference in Value	Percent Difference in Value
$6,565	$1,574	-$4,991	-76%

26-SFA-40

2026 Tentative Special Franchise Full Values	2026 Claimed Full Values	Difference in Value	Percent Difference in Value
$9,466,251	$2,153,200	-$7,313,051	-77%

26-SFA-41

2026 Tentative Special Franchise Assessment	2026 Claimed Assessment	Difference in Value	Percent Difference in Value
$17,969	$4,063	-$13,906	-77%

26-SFA-42

2026 Tentative Special Franchise Assessment	2026 Claimed Assessment	Difference in Value	Percent Difference in Value
$223	$0.00	-$223	-100%

26-SFA-43

2026 Tentative Special Franchise Full Values	2026 Claimed Full Values	Difference in Value	Percent Difference in Value
$3,602,110	$0.00	-$3,602,110	-100%

26-SFA-44

2026 Tentative Special Franchise Full Values	2026 Claimed Full Values	Difference in Value	Percent Difference in Value
$13,029,836	$3,274,600	-$9,755,236	-75%

26-SFA-45

2026 Tentative Special Franchise Assessment	2026 Claimed Assessment	Difference in Value	Percent Difference in Value
$72,092	$23,471	-$48,621	-67%

26-SFA-46

2026 Tentative Special Franchise Full Values	2026 Claimed Full Values	Difference in Value	Percent Difference in Value
$485,151	$139,800	-$345,351	-71%

26-SFA-47

2026 Tentative Special Franchise Assessment	2026 Claimed Assessment	Difference in Value	Percent Difference in Value
$7,994	$1,624	-$6,370	-80%

26-SFA-48

2026 Tentative Special Franchise Full Values	2026 Claimed Full Values	Difference in Value	Percent Difference in Value
$14,678,941	$4,773,200	-$9,905,741	-67%

26-SFA-49

2026 Tentative Special Franchise Assessment	2026 Claimed Assessment	Difference in Value	Percent Difference in Value
$220,900	$72,298	-$148,602	-67%

26-SFA-50

2026 Tentative Special Franchise Full Values	2026 Claimed Full Values	Difference in Value	Percent Difference in Value
$4,103,860	$884,400	-$3,219,460	-78%

26-SFA-51

2026 Tentative Special Franchise Full Values	2026 Claimed Full Values	Difference in Value	Percent Difference in Value
$22,644,539	$6,400,600	-$16,243,939	-72%

26-SFA-52

2026 Tentative Special Franchise Assessment	2026 Claimed Assessment	Difference in Value	Percent Difference in Value
$6,585	$794	-$5,791	-88%

26-SFA-54

2026 Tentative Special Franchise Full Values	2026 Claimed Full Values	Difference in Value	Percent Difference in Value
$93,566,040	$13,148,400	-$80,417,640	-86%

26-SFA-55

2026 Tentative Special Franchise Assessment	2026 Claimed Assessment	Difference in Value	Percent Difference in Value
$365	$126	-$239	-65%

Discussion

Cablevision alleges that ORPTS tentative special franchise assessments and full values are improper, unlawful, and unequal. All Cablevision complaints are identical in argument. They make the following allegations:

1. In complaint 26-SFA-33 (Suffolk Cable of Smithtown), it alleges that Cablevision does not own any special franchise property in the Town of Islip and, therefore, the tentative value established by ORPTS should be reduced to $0.00.

2. ORPTS allegedly overstated the value of its fiber optic network. Cablevision alleges its actual cost per mile is estimated to be $20,000 and that such value must be further reduced to account for depreciation using a 10-yesr straight line depreciation method.

3. Cablevision argued that its letter of April 30, 2025, to ORPTS, is a valid request for an allowance for functional or economic obsolescence, or the use of service lives, salvage factors or other alternative valuation components to reduce cost per mile.

Response

The complaints indicate serval alleged grounds for a change in values but fail to provide any calculation to support the claimed values or a change to tentative special franchise assessments and full values. All complaints (26-SFA-03, 26-SFA-04, 26-SFA-05, 26-SFA-06, 26-SFA-07, 26-SFA-08, 26-SFA-09, 26-SFA-10, 26-SFA-11, 26-SFA-12, 26-SFA-13, 26-SFA-14, 26-SFA-15, 26-SFA-16, 26-SFA-17, 26-SFA-18, 26-SFA-19, 26-

SFA-20, 26-SFA-21, and 26-SFA-22, 26-SFA-24, 26-SFA-25, 26-SFA-26, 26-SFA-27, 26-SFA-28, 26-SFA-29, 26-SFA-30, 26-SFA-31, 26-SFA-32, 26-SFA-33, 26-SFA-34, 26-SFA-35, 26-SFA-36, 26-SFA-37, 26-SFA-38, 26-SFA-39, 26-SFA-40, 26-SFA-41, 26-SFA-42, 26-SFA-43, 26-SFA-44, 26-SFA-45, 26-SFA-46, 26-SFA-47, 26-SFA-48, 26-SFA-49, 26-SFA-50, 26-SFA-51, and 26-SFA-52, 26-SFA-54 and 26-SFA-55) are laid out in an identical manner, using identical arguments, and set forth identical conclusions; therefore, all are addressed in this single response.

1. As a preliminary matter, ORPTS agreed to rescind its assessed value for the property referenced in complaint #26-SFA-33 as the special property cited by ORPTS has been fully retired. Accordingly, the tentative value established by ORPTS has been reduced to $0.00.

2. ORPTS valued Cablevision's special franchise property based on the average cost per mile of fiber optic cables within the industry, not the actual cost incurred by any one company. ORPTS uses a base cost for cable companies depending on whether the location is upstate, downstate, or NYC, whether the cable is located underground or above-ground, the type of fiber optic cable being used, the capacity of the cable, and other variables. ORPTS asserts that Cablevision's property was valued consistently with the way ORPTS values all other fiber optic cables owned by cable television companies and that, in any event, Cablevision has not provided any support to indicate that $20,000 per mile was the actual cost incurred by the company when installing fiber optic cable.

   Staff recommends no change to the 2026 special franchise full values and assessments, as the record lacks sufficient evidence to refute the validity of ORPTS's original determination.

3. Cablevision failed to provide supporting documentation demonstrating the external factors necessary to justify the claimed obsolescence justification. Per 20 NYCRR §8197-2.8(a), a special franchise owner wishing to apply for allowance for functional or economic obsolescence must submit a request and support documentation or information to demonstrate the existence of such functional or economic obsolescence. The letter does not explain how and why they determine that there was an economic obsolescence. Therefore, this letter doesn't constitute credible evidence to reduce the cost per mile.

   Staff recommends no change to the 2026 special franchise full values and assessments, as the record lacks sufficient evidence to refute the validity of ORPTS's original determination.

4. ORPTS applies a standardized straight-line depreciation methodology based on a 15-year service life and a negative 10% salvage value. Under this method, depreciation is calculated at 7.33% annually for the first ten years,

followed by 2.5% annually thereafter. In contrast, Cablevision uses 10-year straight line depreciation method and calculates its values allowing for 100% physical depreciation (which is inconsistent with ORPTS' depreciation study which allows for depreciation down to a 5% floor value) and has failed to provide any support for its proposed 10-year straight line depreciation method.

Staff recommends no changes to 2026 special franchise full value and assessments due to providing no basis for concluding the validity of its proposed 10-year straight line depreciation method.

5. ORPTS asserts that, to the extent Cablevision argues the cost per mile should be further reduced to account for obsolete and/or underutilized plant, any such consideration would properly constitute a claim for economic obsolescence—not a direct reduction in the cost per mile, as Cablevision argues. Furthermore, Cablevision did not request functional obsolescence, and no supporting utilization study was submitted that would allow ORPTS to substantiate functional obsolescence on complainant's property. Moreover, economic (external) obsolescence was not requested by the complainant and therefore no obsolescence was granted.

   Staff recommends no change to the 2026 special franchise full values and assessments due to inadequate documentation to reduce their cost per mile for obsolete and/or underutilized plant.

Champlain Hudson Power Express, LLC (CHPE)

CHPE filed two complaints on its tentative special franchise full values in multiple cities and towns. The Hearing Officer's report addresses the legal issues, and this memorandum addresses the valuation issues.

26-SFA-23

2026 Tentative Special Franchise Full Values	2026 Claimed Full Values	Difference in Value	Percent Difference in Value
$337,374,690	$202,424,814	-$134,949,876	-40%

26-SFA-53

2026 Tentative Special Franchise Full Values	2026 Claimed Full Values	Difference in Value	Percent Difference in Value
$4,509,647	$2,705,788	-$1,803,859	-40%

Discussion

1. CHPE alleges that ORPTS tentative special franchise notices reflected improper full value and unlawful value. CHPE submitted a letter prepared by Cost Containment Advisors dated February 26, 2026, which asserted that CHPE is entitled to a 40% reduction in value due to economic obsolescence.

2. CHPE argues that its position, the special franchise Reproduction Cost New (RCN) should be depreciated by 40% for economic obsolescence because the assets in question had not been energized and was not producing any income.

Response

The complaints indicate several alleged grounds for a change in values but fail to provide any calculations to support the claimed values or changes to tentative special franchise full values.

1. CHPE failed to provide supporting documentation demonstrating the external factors necessary to justify the claimed economic obsolescence. Per 20 NYCRR §8197-2.8(a), a special franchise owner wishing to apply for allowance for functional or economic obsolescence must submit a request and support documentation or information to demonstrate the existence of such functional or economic obsolescence. The letter of February 26, 2026 from the Cost Containment Advisors does not explain how and why they determine that there was an economic obsolescence of 40%. Therefore, this letter doesn't constitute credible evidence that the Complainant property was overvalued.

   Staff recommends no change to the 2026 special franchise full value due to lack of economic obsolescence applied to CHPE's property.

2. CHPE failed to provide any support on how Cost Containment Advisors came up with the 40% figure. CHPE explained that their claim for a reduction in value was not based on construction work in progress. CHPE argued that it was entitled to a reduction in value due to economic obsolescence because the assets in question had not been energized and was not producing any income. CHPE had initially claimed a 100% reduction in value, but the consultant had advised that the reduction in value was 40% due to "inutility".

   Staff recommends no change to the 2026 special franchise full value as the record lacks sufficient evidence to refute the validation of ORPTS's original determination.

3. The values provided by the Complainant are 60% (-40%) of ORPTS' determined value for each jurisdiction. No calculations were provided demonstrating how the Complainant arrived at these calculations.

Staff recommends no changes to the 2026 special franchise full values for CHPE.

Bayonne Energy Center LLC (BEC)

BEC filed a complaint on its tentative special franchise full values for the City of New York (Brooklyn - King County). The Hearing Officer's report addresses the legal issues, and this memorandum addresses the valuation issues.

26-SFA-56

2026 Tentative Special Franchise Full Values	2026 Claimed Full Values	Difference in Value	Percent Difference in Value
$76,674,494	$59,705,165	-$16,969,329	-22%

Discussion

BEC alleges that ORPTS tentative special franchise full values are improper, unlawful, unequal, and unconstitutional. The complaint makes the following allegations:

1. ORPTS has included costs that were unusual and extraordinary and incurred as the result of unforeseen events out of the Complainant's control when determining the RCNLD for the Complainant's special franchise property (e.g., costs related to unnecessary or unusual construction, duplication, re-design, relocation, and extraordinary time schedules). The inclusion of these costs has resulted in an excessive full value for the Complainant's property.

2. ORPTS has used an inadequate net salvage percentage that does not accurately reflect the negative salvage value of the complainant's property. Complainant has engaged ESS Group, LLC to study and prepare a decommissioning plan for its submarine and land cable. Based on this study, the net salvage percent that should be utilized in valuing Complainant's property is negative 43.23%. A copy of the study is attached to the complaint as Exhibit "A." ORPTS is currently using 0% net salvage for account 358 "Trans UG Conductors & Devices." Account 358 does not accurately reflect submarine cables and only reflects land-based cable removal. Complainant claimed that the cost to remove submarine cable is much more expensive than land-based cable, and ORPTS' utilization of account 358 does not accurately reflect true removal costs for the subject property.

3. ORPTS applied an insufficient deduction for physical depreciation and improperly denied an economic (external) obsolescence and functional obsolescence.

4. ORPTS failed to acknowledge that the company is required by the United States Army Corps of Engineers to remove the submarine cable within two years of the termination of its permit agreement.

Response

The complaint indicates several alleged grounds for a change in values but fail to provide any calculations to support the claimed values or a change to tentative special franchise full values.

1. ORPTS valued the Complainant's special franchise property based upon the original construction costs reported in its annual property report. This report did not include any adjustments for non-utilized construction, and none were applied by ORPTS. In calculating the Reproduction Cost New Less Depreciation (RCNLD), the first step is to estimate the Reproduction Cost New (RCN) by trending the company's reported actual costs to the valuation date using standardized indices. ORPTS applied this methodology consistently across all similarly situated properties and municipalities in accordance with its established procedures.

   Staff recommends no change to the 2026 special franchise full values due to the lack of adjustments to construction costs.

2. BEC's special franchise property was valued according to ORPTS standards. The determination of a zero-salvage value is appropriate as submarine cables—such as those installed in the seabed—are rarely removed due to the significant disruption their removal would cause. Contrary to BEC's assertion, its permit from the U.S. Army Corps of Engineers explicitly allows the cables to remain in place at the end of their service lives, provided certain conditions are met. Although BEC submitted a decommissioning and salvage plan (Exhibit A), it did not demonstrate that decommissioning is imminent or certain. Furthermore, BEC has not indicated any plans to discontinue use of the asset, which has an expected 40-year service life. Under the permit (Exhibit B), cable removal is only required if the cables are decommissioned and if the Corps denies a request to leave them in place. As such, removal remains speculative, and no negative salvage adjustment is warranted at this time.

   Staff recommends no change to the 2026 special franchise full values due to the use of a zero-salvage value and categorization in the BEC account.

3. BEC did not request functional obsolescence, and no supporting utilization study was submitted that would allow ORPTS to substantiate functional obsolescence on complainant's property. Moreover, economic (external) obsolescence was not requested by the complainant and therefore no obsolescence was granted.

   Staff recommends no change to the 2026 special franchise full values due to lack of functional and economic obsolescence applied to the complainant.

4. BEC indicated that there were no imminent plans to remove or discontinue use of the cable. The submarine cable may be permitted to be abandoned in place as stated in the U.S. Army Corps of Engineers permit. As a result, ORPTS determined that it was appropriate to attribute neither a positive nor negative salvage value to the property.

   Staff recommends no changes to 2026 special franchise full value due to inadequate documentation to discontinue use of the submarine cable in the near future.

5. The values provided by the Complainant are 78% (-22%) of ORPTS determined value for each jurisdiction. The calculations provided demonstrating how the Complainant arrived at these calculations are based upon a negative 43.23% salvage factor, for which no justification has been provided.

   Staff recommends no changes to the 2026 special franchise full values for BEC.

Consolidated Edison Company (Con Ed)

Con Ed filed a complaint on its tentative special franchise full values for the City of New York. The Hearing Officer's report addresses the legal issues, and this memorandum addresses the valuation issues.

26-SFA-57

2026Tentative Special Franchise Full Values	2026 Claimed Full Values	Difference in Value	Percent Difference in Value
$45,248,916,615	$21,586,065,000	-$23,662,851,615	-52%

Discussion

Con Ed alleges that ORPTS tentative special franchise full values are excessive, and illegal because ORPTS failed to fully account for depreciation, including economic obsolescence.

Response

The complaint indicates several alleged grounds for a change in values but fail to provide any calculations to support the claimed values or a change to tentative special franchise full values.

The property of Con Ed was valued utilizing the reproduction cost new less depreciation methodology (RCNLD) which is the only valid method of determining the full value of specialty property.

While Con Ed provided an estimate of full value for each assessing unit, it didn't include documents to support that opinion of value, and an explanation of how that opinion is derived from the documentation submitted. Although Con Ed did not request a specific amount of economic obsolescence, ORPTS granted the complainant a reasonable and sufficient reduction based on economic obsolescence.

Staff recommends no changes to the 2026 special franchise full values due to lack of evidence and insufficient documentation to support Con Ed's claim.

Cc: Rachel Ingalsbe

Attachment A (Five Resolutions)
Attachment B (Hearing Officer Reports)

NEW YORK STATE | Board of Real Property Tax Services

RESOLUTION 26-SFP-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 December 03, 2025, and December 10, 2025, the tentative special franchise full values for Liberty Utilities (New York Water) Corp. were determined by the Office of Real Property Tax Services (ORPTS); and

WHEREAS, pursuant to section 608 of the Real Property Tax Law notices of the tentative special franchise full values and the scheduled hearing dates were duly mailed on December 03, 2025, and December 10, 2025

WHEREAS, complaints (#26-SFA-01, and 26-SFA-02), dated January 06, 2026 were filed by Liberty Utilities (New York Water) Corp. as specified in section 610 of the Real Property Tax Law and 20 NYCRR 8197-4.2; and

WHEREAS, hearings pursuant to section 612 of the Real Property Tax Law and 20 NYCRR 8197-4.2 were held with regard to the complaints on January 15, 2026; and

WHEREAS, appearances on behalf of Liberty Utilities (New York Water) Corp. were not made at the January 15, 2026 hearing; and

WHEREAS, the Hearing Officer has filed reports dated April 2, 2026; and

WHEREAS, ORPTS staff has reviewed the complaints, filed a report regarding such review and has made recommendations. The results of the review are summarized in the memorandum to the State Board, Agenda Item II, dated May 26, 2026; and

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

26-SFP-01

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 2026 final special franchise full values as set forth in List No. 26-SFA-01, 26-SFA-02, on file in the ORPTS, are determined to be the final full values, and that such full values be certified to the affected municipalities to be used as the special franchise full values on the respective 2026 assessment roll.

Voting in favor:

Voting against:

Abstaining:

Absent:

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

I, Rachel Ingalsbe, 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 03, 2026.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 3rd day of June 2026.

_____
Rachel Ingalsbe, Director of the Office of Real Property Tax Services

RP-7141 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Full Values
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE
FOR ORPTS USE ONLY
Complaint Number: 26-SFA-01
Hearing Date: 01/15/26

RECEIVED
JAN 06 2026

PART ONE: GENERAL INFORMATION

1. Special Franchise Owners: ***Complete this section.***

a. Complainant Information

Liberty Utilities (New York Water) Corp.
Company Name

60 Brooklyn Avenue, Merrick, NY 11566
Street Address, City, State, Zip

( ) _____ ( ) _____
Telephone Number Fax Number

b. List of Assessing Units and Company's Estimates of Full Value *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Full Value	Company's Estimate of Full Value
See attached	Schedule A		

2. Assessing Units: ***Complete this section.***

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( ) _____ ( ) _____
Telephone Number Fax Number

b. List of Companies and Assessing Unit's Estimates of Full Value *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Full Value	Assessing Unit's Estimate of Full Value

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, Deborah Franco, President on behalf of complainant, hereby designate

Cullen and Dykman LLP to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise full value(s) for the year 2026 .

12/17/25
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cullen and Dykman LLP/ Robert J. Sorge, Karen I. Levin, Michael Hrankiwskyj
Contact Person and Title

333 Earle Ovington Blvd., 2nd Floor, Uniondale, NY 11553
Street Address, City, State, Zip

(516) 357-3700
Telephone Number

(516) 357-3792
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Improper Full Value**

Full value of property is erroneous.

☑ **B. Unlawful Full Value**

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE FULL VALUE OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☑ **1. Inventory**

Liberty Utilities (New York Water) Corp. relies upon the annual inventory reports provided to ORPTS, but with appropriate adjustments as set forth in Schedule B.

(If additional explanation or documentation is necessary, please attach - # of attached pages 21 .)

☑ **2. Valuation**

Please see attached Schedule B: Additional Information in Support of Claimed Full Values.

(If additional explanation or documentation is necessary, please attach - # of attached pages 21 .)

☑ **3. Other**

Please see attached Schedule B: Additional Information in Support of Claimed Full Values.

(If additional explanation or documentation is necessary, please attach - # of attached pages 21 .)

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

12/17/25
Date

Signature and Title

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

SCHEDULE A IN SUPPORT OF THE
SPECIAL FRANCHISE COMPLAINT
OF
LIBERTY UTILITIES (NEW YORK WATER) CORP.
DATED JANUARY 2, 2026

LIST OF ASSESSING UNITS AND COMPANY'S ESTIMATES OF FULL VALUES

County	Town/City	Village/Town Outside Village	Tentative Full Value	Claimed Full Value
ORPTS NOTICE ADDRESSED TO LONG ISLAND WATER COMPANY (Village Roll)				
Nassau	Town of Hempstead	Village of Lawrence	4,071,591	1,017,898
		Village of Lynbrook	10,244,384	2,561,096
ORPTS NOTICE ADDRESSED TO CAMBRIDGE WATER WORKS (Village Roll)				
Washington	Town of Cambridge	Village of Cambridge	932,323	233,081
	Town of White Creek	Village of Cambridge	4,758,207	1,189,552
ORPTS NOTICE ADDRESSED TO SEA CLIFF WATER COMPANY (Village Roll)				
Nassau	Town of Oyster Bay	Village of Sea Cliff	6,902,850	1,725,713

SCHEDULE B IN SUPPORT OF THE
SPECIAL FRANCHISE COMPLAINT
OF
LIBERTY UTILITIES (NEW YORK WATER) CORP.

DATED JANUARY 2, 2026

ADDITIONAL INFORMATION IN
SUPPORT OF CLAIMED FULL VALUES

Liberty Utilities (New York Water) Corp., formerly known as New York American Water Company Inc., formerly known as New York Water Service Corporation, Long Island Water Corporation and Aqua New York of Sea Cliff Inc. (hereinafter "Complainant")[1] complains of and objects to the Tentative Special Franchise Full Values determined by the Office of Real Property Tax Services (hereinafter "ORPTS") and set forth in the notices dated December 3, 2025 and December 10, 2025 attached hereto. Complainant is the corporate entity owning the special franchise property that is the subject of the attached notices. Complainant alleges that said Tentative Special Franchise Full Values are excessive, unlawful and unconstitutional, as more fully set forth below.

I. EXCESSIVE FULL VALUES

1. The ORPTS determination of the full value of Complainant's special franchise property located in the assessing units listed below exceeds its full value as determined by proper use of valuation methodologies.

2. On information and belief, the ORPTS has attempted to apply a reproduction cost new less depreciation methodology ("RCNLD" or "reproduction cost methodology") in valuing Complainant's special franchise property which is incorrect in numerous respects, is misapplied in

[1] On December 16, 2021, an order was issued by the New York State Public Service Commission ("PSC") in Case 20-W-0102, which authorized Liberty Utilities (Eastern Water Holdings) Corp. on January 1, 2022 to acquire New York American Water Company Inc. from American Water Works Company, Inc. ("AWW"). Previously, on May 1, 2012, in accordance with an order issued by the PSC in Case 11-W-0472, AWW acquired all of the outstanding shares of Aqua New York, Inc. ("Aqua NY"). Aqua NY, in turn, owned all the outstanding shares of New York Water Service Corporation ("NYWS"), Aqua New York of Sea Cliff, Inc. ("Sea Cliff") and five small upstate companies. On October 4, 2012, in accordance with an order issued by the PSC in Case 12-W-0217, Aqua NY's subsidiaries, NYWS and Sea Cliff were merged with and into Aqua NY. Aqua NY subsequently merged with and into Long Island Water Corporation ("LIWC"), with LIWC as the surviving corporation which was renamed "New York American Water Company, Inc."

many instances and which has achieved full values in excess of the cost to reproduce the property and which has resulted in excessive full values.

3. The ORPTS has valued Complainant's special franchise property by applying a third-party index to trend original book costs incorrectly and inappropriately, in a manner which fails to make proper adjustments and which results in an overvaluation of Complainant's special franchise property.

4. In fixing and determining the full values of the Complainant's special franchise property, the ORPTS erroneously, improperly and illegally deducted from its estimated value an arbitrary, inadequate and insufficient sum for all forms of depreciation, including physical depreciation and economic (external) and functional obsolescence, with the result that the ORPTS adopted a value in excess of, and more than, the value produced by a correct and proper application of its own valuation procedure, and in excess of, and more than, the maximum value of said tangible property, and in excess of, and more than, the true valuation of the special franchise property.

5. The physical depreciation applied to Complainant's property is incorrect and inadequate in numerous respects, including the following: the ORPTS' rules on depreciation arbitrarily fail to permit full depreciation and establish an artificial and incorrect mandate to freeze depreciation at an arbitrary level which yields inadequate physical depreciation contrary to Complainant's actual experience, and results in the excessive valuation of Complainant's special franchise property.

6. The ORPTS uses a depreciation floor for water machinery and equipment. The floor is applied to the value of the property based on Reproduction Cost New methodology. A random depreciation floor should not be applied to water property that once fully depreciated is

no longer included in rate base as an earning asset. Moreover, there is no appraisal basis for the application of a random depreciation floor to the reproduction cost new value of the property. However, if a floor is to be applied (an erroneous and baseless application to which Complainant strongly objects), it should be applied to the original cost of the asset and not the reproduction cost which is typically many times higher than original cost. ORPTS' application of a depreciation floor is not reasonable for an asset that is fully depreciated and has no earning capacity for a rate regulated utility.

7. A portion of the overvaluation results from the ORPTS' application of inappropriate salvage factors in determining the value of Complainant's special franchise property. Specifically, the ORPTS uses negative 10% for the mains account and negative 15% for the hydrants account in valuing Complainant's property. Complainant has submitted information to the ORPTS staff demonstrating that the negative salvage applied to Complainants' property is insufficient. In April 2023, Complainant provided materials in support of an increase in the negative salvage applied to its property. A copy of these materials is attached here as Exhibit A. Based upon the materials provided to ORPTS, they should apply salvage factors between negative 20% and negative 75% to the mains account. At a minimum ORPTS should use the PSC-approved salvage factor of negative 40% for the mains account. Based upon the materials provided to ORPTS, they should apply a salvage factor of negative 90% to the hydrants account. At a minimum ORPTS should use the PSC-approved salvage factor of negative 60% for the hydrants account. This requested adjustment is fully consistent with ORPTS rules which allow for a Company specific adjustment to the depreciation factors established by ORPTS for a particular industry.

8. Complainant's property is functionally obsolete as defined by the ORPTS rules and by generally accepted appraisal methodology. Yet, in its application of the reproduction cost new

less depreciation method of valuation, the ORPTS failed to adequately recognize the functional obsolescence which exists in Complainant's special franchise property. The failure to adequately recognize functional obsolescence has resulted in incorrect and excessive full values.

9. A portion of the overvaluation of Complainant's special franchise property results from the ORPTS' failure to recognize the underutilization of Complainant's property and, as a result, its failure to adequately recognize the functional obsolescence which exists in Complainant's property.

10. The full value of Complainant's special franchise property in the listed jurisdiction should have been fixed by the ORPTS at an amount not exceeding the following amount set forth below under the caption "Claimed FV." Complainant used the latest inventory information from ORPTS with adjustments for net negative salvage, the depreciation floor and economic obsolescence to determine its claimed values. The extent of overvaluation is set forth in the right-hand column:

County	Town/City	Village/Town Outside Village	Tentative Full Value	Claimed Full Value	Extent of Overvaluation
ORPTS NOTICE ADDRESSED TO LONG ISLAND WATER COMPANY (Village Roll)					
Nassau	Town of Hempstead	Village of Lawrence	4,071,591	1,017,898	3,053,693
		Village of Lynbrook	10,244,384	2,561,096	7,683,288
ORPTS NOTICE ADDRESSED TO CAMBRIDGE WATER WORKS (Village Roll)					
Washington	Town of Cambridge	Village of Cambridge	932,323	233,081	699,242

	Town of White Creek	Village of Cambridge	4,758,207	1,189,552	3,568,655
ORPTS NOTICE ADDRESSED TO SEA CLIFF WATER COMPANY (Village Roll)					
Nassau	Town of Oyster Bay	Village of Sea Cliff	6,902,850	1,725,713	5,177,137

II. UNLAWFUL FULL VALUES

11. Complainant alleges further that, in fixing and determining the full value of Complainant's special franchise property, the ORPTS arbitrarily, capriciously, improperly and unlawfully ignored the principles of law and facts and its own rules and, as a result thereof, fixed and determined the value of the special franchise property in a discriminatory and unwarranted manner, and at an excessive and confiscatory amount at a sum in excess of its value.

12. The ORPTS charges Complainant for determining its full values and such charge is constitutionally infirm and illegal and a further burden on the special franchise property which is not recognized in the full values and results in excessive full values.

III. UNCONSTITUTIONAL VALUES

13. ORPTS determination of the 2026 full values of Complainant's special franchise property is invalid in that it failed to consider all determinants of value on a uniform basis and disparately treated Complainant's special franchise property from all other similarly situated special franchise property owners and resulted in the imposition of excessive and burdensome real property taxes upon Complainant's special franchise property that exceeds the amounts imposed upon other special franchise property owners located in the assessing unit set forth in the notice, in violation of the Equal Protection Clause of the Fourteenth Amendment to the United States Constitution, Section 11 of Article 1 of the New York State Constitution, and section 305 of the Real Property Tax Law.

14. The excessive valuations of Complainant's property established by the ORPTS results in the imposition of excessive and burdensome real property taxes which significantly impair the value of Complainant's property and result in a confiscatory taking of Complainant's property.

IV. OTHER

15. Complainant is aggrieved and is injured by this unconstitutional, illegal, void, unjust, excessive and unequal valuation and Complainant has been compelled to pay a far greater amount in taxes based upon this valuation than it would have been compelled to pay if the valuation had been constitutionally, justly and legally determined in accordance with the provisions of law and established methods of valuation and in accordance with the provisions of the Constitutions of the United States and of the State of New York, and the resulting amount paid in taxes is far more than its fair and equal portion of aggregate taxes levied upon real property in the assessing unit listed herein for the same period, resulting in confiscation of Complainant's property, denying Complainant equal protection of the law, depriving Complainant of its property without due process of the law and taking Complainant's property for public use without rendering just compensation therefor, in violation of the Constitutions of the United States and of the State of New York.

16. Complainant and its customers have been injured by the full values complained of herein.

EXHIBIT A

MANAGEMENT APPLICATIONS CONSULTING, INC.

1103 Rocky Drive · Suite 201 · Reading, PA 19609-1157 · 610/670-9199 · fax 610/670-9199 ·www.manapc.com

MEMO

DATE: 04/13/2023
TO: Margaret Meyer, Manager of Indirect Tax
New York Water
FROM: Paul Normand
SUBJECT: Discussion of NYW Mains Cost of Removal (Service Area 1)
REFERENCE: Depreciation Study @12/31/2021

It is our understanding that Liberty Utilities (New York Water) Corp. ("the Company") will be requesting an adjustment to the net salvage value used by the Office of Real Property Tax Services ("ORPTS") when valuing the company's special franchise property. We were asked to review the company's records and prepare an analysis of the appropriate net salvage value for the mains account.

According to ORPTS' rules, "salvage value" is "the amount received for property retired, less any expenses incurred in connection with the sale of or in preparing the property for sale or if retained, the amount at which the material recoverable is chargeable to materials and supplies or other appropriate account." The "net salvage value" is the salvage value of property retired less the cost of removal. When valuing special franchise property, the net salvage value is necessary to determine the allowance for physical depreciation. ORPTS has established net salvage percentages by asset account that it utilizes to determine the appropriate amount of physical depreciation an asset is currently incurring. Based upon our review and analysis, we believe that the ORPTS established net salvage percentages for the mains account should be adjusted for purposes of valuing the Company's special franchise property.

The cost of removal component of Net Salvage (NS) typically gathers aged data (some fairly old) along with current costs of removing/retiring these facilities. As a result, the current installed costs will always be much greater than the original installed costs. In some cases, the reported data is lagged simply due to accounting/recording of the data from engineering and the closing of work orders. As a result, any one year may present abnormally elevated results but the important point is to review various bands (years) of average data along with recent annual

results to show any trend or continued trend of any cost relationships. Moreover, based upon our discussions with Company representatives, it is our understanding that mains are not typically removed upon retirement, but rather cut, capped and retired in place.

The mains account is segregated into 4 subaccounts. I will briefly discuss each subaccount separately. Utility account 331.00 (NARUC 343.00) Vault/Pipe Fittings is the second largest mains account with approximately $23.8M (2021) in assets. This is a new account since the previous depreciation study @12/31/2015. Looking at the most recent five year activity band (2017-2021), the result of the net salvage is -221.5.

Utility account 331.03 (NARUC 343.03) Paving - LI has an asset balance of approximately $6.7M (2021). There is limited retirement and cost of removal history for this account.

Utility account 331.10 (NARUC 343.10) Mains-4" & Less has an asset balance of $5.2M (2021) and is the smallest of the mains accounts. Looking at the most recent five year activity band (2017-2021), the result of the net salvage related to the retirements is -1,397.5%.

Utility account 331.23 (NARUC 343.23) Mains-6" & Greater-LI is the largest of the mains accounts and has an asset balance of $132.5M (2021). Looking at the most recent five year band (2017-2021), the result of the net salvage related to the retirements is -207.0%.

The annual values for retirements and cost of removal (for MAIN accounts) reflect the utility operations with respect to retirements, replacements and improvements over time. For Service Area 2 (Merrick and Sea Cliff), our analysis was limited with respect to the availability of historical data (6 years).Having prepared a thorough analysis of Service Area 1 with both service areas being contiguous and with the installed facilities being of similar material type, we applied the same depreciation parameters from Service Area 1 to Service Area 2.

Attached is a summary of our cost of removal/salvage analysis of the mains subaccounts which is based upon a review of Company records and supports the proposed increase in negative Net Salvage (NS). We have also provided a comparison of the ORPTS Net Salvage parameters with the currently approved Public Service Commission ("NYSPSC") Net Salvage factors as well as the new

proposed parameters submitted to the NYSPSC. Our recommendation is that the currently approved NYSPSC Net Salvage parameters for the mains account should be considered by ORPTS.

LIBERTY UTILITIES CORORATION
NEW YORK WATER
FRANCHISE TAX SUPPORT
SERVICE AREA 1
DEPRECIATION PARAMETERS
MAINS

NARUC ACCOUNT NUMBER	UTILITY ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ORPTS RECOMMENDED PARAMETERS	PSC APPROVED PARAMETERS CASE 16-W-0259	PROPOSED PARAMETERS DEPRECIATION STUDY @12/31/21
			NET SALVAGE %	NET SALVAGE %	NET SALVAGE %
343.00	331.00	MAINS-VAULT/PIPE FITTINGS	-10	-40	-20
343.03	331.03	MAINS-PAVING-LI	-10	0	-5
343.10	331.10	MAINS-4" & LESS	-10	-40	-75
343.23	331.23	MAINS-6" & GREATER	-10	-40	-50

LIBERTY UTILITIES (NEW YORK WATER) CORP
SERVICE AREA #1
COR/SALVAGE ANALYSIS
FRANCHISE TAX BACKGROUND

NEW ACCOUNT IN 2021 STUDY

	UTILITY	NARUC							
Account	331 00	343 00	T & D MAINS- PIPE FITTINGS					TOTAL BAND 2016-2021	5 Year Band 2017-2021
			YEAR						
		2021	2020	2019	2018	2017	2016		
RETIREMENTS		886	4,055	11,824	67,913	36,084	22,508	143,250	120,742
GROSS SALVAGE		30,234	0	39,847	8,040	43	2,191	80,355	78,164
COST TO RETIRE		2,372	147,691	141,531	17,193	36,865	34,573	380,225	345,652
NET SALVAGE		27,862	147,691	101,684	-9,153	-36,822	-32,382	299,870	267,488
% NET SALVAGE		3217 3	-3642 2	-860 0	13 5	-102 0	143 9	209 1	-221 5

PLANT BALANCE @12/31/2021 $23,784,788

PRIOR EXISTING ACCOUNTS

	UTILITY	NARUC						TOTAL BAND 2016-2021	5 Year Band 2017-2021
Account	331 03	343 03	T & D MAINS- PAVING-LI						
			YEAR						
		2021	2020	2019	2018	2017	2016		
RETIREMENTS		55	0	0	0	0	2,214	2,269	55
GROSS SALVAGE		0	0	0	0	0	0	0	0
COST TO RETIRE		3,459	0	14,088	43	0	1,752	19,342	17,590
NET SALVAGE		3,459	0	14,088	-43	0	-1,752	19,342	17,593
% NET SALVAGE		-6289 1	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	79 1	852 4	-31981 8

PLANT BALANCE @12/31/2021 $6,736,538

	UTILITY	NARUC														TOTAL BAND 2010-2021	5 Year Band 2017-2021
Account	331 10	343 10	T & D MAINS- 4" & LESS														
			YEAR														
		2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008		
RETIREMENTS		370	1,625	20,845	62,985	20,987	36,499	12,174	253	205	9,034	573	763	313,837	4,580	166,323	166,823
GROSS SALVAGE		30,234	0	39,847	8,040	43	2,191	0	0	0	0	0	0	0	0	80,355	78,164
COST TO RETIRE		229,631	126,633	739,808	335,187	139,784	356,918	87,909	20,879	85,554	12,138	53,322	17,793	4,834	0	2,067,260	1,571,043
NET SALVAGE		199,397	-126,633	-699,961	-327,147	-139,741	-354,727	-87,909	-20,879	-85,554	12,138	-53,322	-17,793	-4,834	0	2,060,925	1,492,879
% NET SALVAGE		53891 1	-7792 8	-3357 9	-519 3	-885 8	-971 9	557 8	8252 6	41733 7	134 4	-9305 8	2332 0	1 5	0 0	1251 1	1307 5

PLANT BALANCE @12/31/2021 $5,216,954

	UTILITY	NARUC														TOTAL BAND 2010-2021	5 Year Band 2017-2021
Account	331 23	343 23	T & D MAINS- 6" & GREATER-LI														
			YEAR														
		2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008		
RETIREMENTS		456,927	83,221	56,869	757,967	108,522	782,763	16,274	23,175	49,835	73,365	25,544	85,848	114,328	75,009	2,510,410	1,461,606
GROSS SALVAGE		0	0	0	0	0	0	0	0	0	0	9,591	0	0	0	9,591	0
COST TO RETIRE		270,711	276,274	932,835	1,121,922	423,686	422,814	1,072,650	390,753	394,971	156,822	364,416	187,123	104,852	138,743	5,959,977	3,025,428
NET SALVAGE		-270,711	-276,274	932,835	1,121,922	-423,686	-422,814	-1,072,650	-390,753	-394,971	-156,822	-354,825	-187,123	-104,852	-138,743	-5,985,586	-3,025,428
% NET SALVAGE		-59 2	332 0	1637 4	-148 0	-397 7	54 0	6591 2	1686 1	-792 6	-213 8	-1389 1	-194 7	-91 7	185 0	237 7	-207 0

MANAGEMENT APPLICATIONS CONSULTING, INC.

1103 Rocky Drive • Suite 201 • Reading, PA 19609-1157 • 610/670-9199 • fax 610/670-9199 •www.manapp.com

MEMO

DATE: 04/13/2023
TO: Margaret Meyer, Manager of Indirect Tax
New York Water
FROM: Paul Normand
SUBJECT: Discussion of NYW Hydrants Cost of Removal (Service Area 1)
REFERENCE: Depreciation Study @12/31/2021

It is our understanding that Liberty Utilities (New York Water) Corp. ("the Company") will be requesting an adjustment to the net salvage value used by the Office of Real Property Tax Services ("ORPTS") when valuing the company's special franchise property. We were asked to review the company's records and prepare an analysis of the appropriate net salvage value.

According to ORPTS' rules, "salvage value" is "the amount received for property retired, less any expenses incurred in connection with the sale of or in preparing the property for sale or if retained, the amount at which the material recoverable is chargeable to materials and supplies or other appropriate account." The "net salvage value" is the salvage value of property retired less the cost of removal. When valuing special franchise property, the net salvage value is necessary to determine the allowance for physical depreciation. ORPTS has established net salvage percentages by asset account that it utilizes to determine the appropriate amount of physical depreciation an asset is currently incurring. Based upon our review and analysis, we believe that the ORPTS established net salvage percentage for the hydrants account should be adjusted for purposes of valuing the Company's special franchise property.

The cost of removal component of Net Salvage (NS) typically gathers aged data (some fairly old) along with current costs of removing/retiring these facilities. As a result, the current installed costs will always be much greater than the original installed costs. In some cases, the reported data is lagged simply due to accounting/recording of the data from engineering and the closing of work orders. As a result, any one year may present abnormally elevated results but the important

point is to review various bands (years) of average data along with recent annual results to show any trend or continued trend of any cost relationships.

Based upon our review of Company records, hydrants are replaced on a more frequent basis than the underlying infrastructure. The Company's hydrant account assets are approximately $17M (2021). Looking at the most recent five year activity band (2017-2021), the result of the net salvage related to the retirements is 117% (see attached).

These annual values for retirements and cost of removal reflect the operations with respect to retirement, replacement, and improvements over time. For Service Area 2 (Merrick and Sea Cliff), our analysis was limited with respect to the available historical data (6 years). Having prepared a thorough analysis of Service Area 1, with the service areas being contiguous and the installed facilities being of a similar material, we applied the same depreciation parameters from Service Area 1 to Service area 2.

Attached is a summary of our cost of removal/salvage analysis of hydrants which is based upon a review of Company records and supports the proposed increase in negative Net Salvage (NS). We have also provided a comparison of the ORPTS Net Salvage parameters with the currently approved Public Service Commission Net Salvage (NYPSC) factors as well as the new proposed parameters submitted to the NYPSC. Our recommendation is that the currently approved NYSPSC Net Salvage parameters for the hydrants account should be considered by ORPTS.

LIBERTY UTILITIES CORORATION
NEW YORK WATER
FRANCHISE TAX SUPPORT
SERVICE AREA 1
COMPARISON DEPRECIATION PARAMETERS
HYDRANTS

NARUC ACCOUNT NUMBER	UTILITY ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ORPTS RECOMMENDED PARAMETERS	PSC APPROVED PARAMETERS CASE 16-2-0259	PROPOSED PARAMETERS DEPRECIATION STUDY @12/31/21
			NET SALVAGE %	NET SALVAGE %	NET SALVAGE %
348.00	335.00	HYDRANTS	-15	-60	-90

LIBERTY UTILITIES (NEW YORK WATER) CORP
SERVICE AREA #1
COR/SALVAGE ANALYSIS
FRANCHISE TAX BACKGROUND

	UTILITY	NARUC														TOTAL	5 Year
Account	335 00	348.00	T & D HYDRANTS													BAND	Band
			YEAR														
			2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2010-2021	2017-2021
RETIREMENTS			251 003	102 682	166,491	443 038	16,341	55 680	9 440	3 495	8 210	22,038	2,815	13 745	24,010	45 254	1 092 754	979 563
GROSS SALVAGE			0	0	0	0	0	491	0	0	0	0	10,000	0	0	0	10 491	0
COST TO RETIRE			57 555	68 751	422 984	497,534	100,398	216,158	283,824	65,552	25 745	59,210	64 981	64,281	30,932	4,039	1 928 971	1 147 220
NET SALVAGE			57 556	-68,751	422 984	497 534	-100 398	-217 807	283,824	-65,552	25 745	59,210	54,981	64 281	-30,932	-4,039	1 918 480	1 147 220
% NET SALVAGE			22 9	66 9	254 1	112 3	-614 4	-390 9	3 007	-1,876	315	269	-2 103	468	129	-9	175 6	117 1

PLANT BALANCE @12/31/2021 $17,001,868

STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES
WA Harriman State Campus
Albany, N Y 12227
(518) 474-5711

RP27

Dated
December 03, 2025

NOTICE OF TENTATIVE SPECIAL FRANCHISE FULL VALUE

For village assessment roll to be filed in 2026

Long Island Water Company 227600
C/O Margaret Meyer, Indirect Tax Manager
PO Box 1420
Massapequa, NY 11758

Hearing Date and Location:
January 15, 2026 at 10:00 am
CR 125, Bldg 9, 1st Floor
WA Harriman State Campus
Albany, New York

The State Office of Real Property Tax Services has determined the tentative special franchise full values for the following assessing unit(s) at the amounts shown below. The full values were determined in accordance with Article 6 of the Real Property Tax Law and Part 8197 of Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York. The full values include both the value of the tangible property situated in, upon, under or above public streets, highways, waters and other public places and the value of the franchise, right, authority or permission to occupy such public streets, highways, waters and other public places.

The State Office or its duly authorized representative will conduct a hearing in its office in the City of Albany on the day indicated above as the "Hearing Date" to hear any complaints concerning such full values. Complaints must be filed in accordance with the procedure provided in Section 610 of the Real Property Tax Law. In order for a complaint to be considered by the State Office, a complainant must:

(1) Specify its objections to the tentative special franchise full values on Form RP-7141 available from the Office of Real Property Tax Services.
(2) Serve its complaint to the State Office at least ten (10) days prior to the hearing date. Service may be made in person or by mail.
(3) Serve a copy of the complaint upon the appropriate assessing unit(s).
(4) File with the State Office, at least five (5) days prior to the hearing date, an affidavit stating in substance that the copy required in step 3 above has been served.

	Full Value Number	Full Value Tentative	Pct Change From Prior Roll
County of Nassau			
Village of Lawrence, Town of Hempstead	227600-282023	4,071,591	-17.8
Village of Lynbrook, Town of Hempstead	227600-282025	10,244,384	-26.1
Grand Total		$14,315,975	

David Ange
Real Property Services Administrator 2

Note: The amounts of the special franchise full values set forth in this notice are "tentative" and must not be entered on the assessment roll. The final full values for entry on the assessment roll will be transmitted at a later date.

STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES
WA Harriman State Campus
Albany, N Y 12227
(518) 474-5711

RP27

Dated
December 03, 2025

NOTICE OF TENTATIVE SPECIAL FRANCHISE FULL VALUE

For village assessment roll to be filed in 2026

Cambridge Water Works 206300
C/O Margaret Meyer, Indirect Tax Manager
PO Box 1420
Massapequa, NY 11758

Hearing Date and Location:
January 15, 2026 at 10:00 am
CR 125, Bldg 9, 1st Floor
WA Harriman State Campus
Albany, New York

The State Office of Real Property Tax Services has determined the tentative special franchise full values for the following assessing unit(s) at the amounts shown below. The full values were determined in accordance with Article 6 of the Real Property Tax Law and Part 8197 of Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York. The full values include both the value of the tangible property situated in, upon, under or above public streets, highways, waters and other public places and the value of the franchise, right, authority or permission to occupy such public streets, highways, waters and other public places.

The State Office or its duly authorized representative will conduct a hearing in its office in the City of Albany on the day indicated above as the "Hearing Date" to hear any complaints concerning such full values. Complaints must be filed in accordance with the procedure provided in Section 610 of the Real Property Tax Law. In order for a complaint to be considered by the State Office, a complainant must:

(1) Specify its objections to the tentative special franchise full values on Form RP-7141 available from the Office of Real Property Tax Services.
(2) Serve its complaint to the State Office at least ten (10) days prior to the hearing date. Service may be made in person or by mail.
(3) Serve a copy of the complaint upon the appropriate assessing unit(s).
(4) File with the State Office, at least five (5) days prior to the hearing date, an affidavit stating in substance that the copy required in step 3 above has been served.

	Full Value Number	Full Value Tentative	Pct Change From Prior Roll
County of Washington			
Village of Cambridge, Town of Cambridge	206300-532201	932,323	2.0
Village of Cambridge, Town of White Creek	206300-535001	4,758,207	10.0
Grand Total		$5,690,530	

David Ange
Real Property Services Administrator 2

Note: The amounts of the special franchise full values set forth in this notice are "tentative" and must not be entered on the assessment roll. The final full values for entry on the assessment roll will be transmitted at a later date.

STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES
WA Harriman State Campus
Albany, N Y 12227
(518) 474-5711

RP27

Dated
December 10, 2025

NOTICE OF TENTATIVE SPECIAL FRANCHISE FULL VALUE

For village assessment roll to be filed in 2026

Sea Cliff Water Company 240800
C/O Margaret Meyer, Indirect Tax Manager
PO Box 1420
Massapequa, NY 11758

Hearing Date and Location:
January 15, 2026 at 10:00 am
CR 125, Bldg 9, 1st Floor
WA Harriman State Campus
Albany, New York

The State Office of Real Property Tax Services has determined the tentative special franchise full values for the following assessing unit(s) at the amounts shown below. The full values were determined in accordance with Article 6 of the Real Property Tax Law and Part 8197 of Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York. The full values include both the value of the tangible property situated in, upon, under or above public streets, highways, waters and other public places and the value of the franchise, right, authority or permission to occupy such public streets, highways, waters and other public places.

The State Office or its duly authorized representative will conduct a hearing in its office in the City of Albany on the day indicated above as the "Hearing Date" to hear any complaints concerning such full values. Complaints must be filed in accordance with the procedure provided in Section 610 of the Real Property Tax Law. In order for a complaint to be considered by the State Office, a complainant must:

(1) Specify its objections to the tentative special franchise full values on Form RP-7141 available from the Office of Real Property Tax Services.
(2) Serve its complaint to the State Office at least ten (10) days prior to the hearing date. Service may be made in person or by mail.
(3) Serve a copy of the complaint upon the appropriate assessing unit(s).
(4) File with the State Office, at least five (5) days prior to the hearing date, an affidavit stating in substance that the copy required in step 3 above has been served.

	Full Value Number	Full Value Tentative	Pct Change From Prior Roll
Village of Sea Cliff, Town of Oyster Bay, Nassau County			
Village of Sea Cliff		**6,902,850**	**-3.7**
Total Town:	240800-2824	$6,902,850	

David Ange
Real Property Services Administrator 2

Note: The amounts of the special franchise full values set forth in this notice are "tentative" and must not be entered on the assessment roll. The final full values for entry on the assessment roll will be transmitted at a later date.

RP-7142 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Assessments
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE
FOR ORPTS USE ONLY
Complaint Number: 26-SPA-02
Hearing Date: 11/15/26

RECEIVED
JAN 06 2026

PART ONE: GENERAL INFORMATION

1. Special Franchise Owners: ***Complete this section.***

a. Complainant Information

Liberty Utilities (New York Water) Corp.
Company Name

60 Brooklyn Avenue, Merrick, NY 11566
Street Address, City, State, Zip

( ) _____ ( ) _____
Telephone Number Fax Number

b. List of Assessing Units and Company's Estimates of Assessment *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Assessment	Company's Estimate of Assessment
See attached	Schedule A		

2. Assessing Units: ***Complete this section.***

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( ) _____ ( ) _____
Telephone Number Fax Number

b. List of Companies and Assessing Unit's Estimates of Assessment *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Assessment	Assessing Unit(s) Estimate of Assessment

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, Deborah Franco, President on behalf of complainant, hereby designate Cullen and Dykman LLP to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise assessment(s) for the year 2026.

12/17/25
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cullen and Dykman LLP/ Robert J. Sorge, Karen I. Levin, Michael Hrankiwskyj
Contact Person and Title

333 Earle Ovington Blvd., 2nd Floor, Uniondale, NY 11553
Street Address, City, State, Zip

(516) 357-3700
Telephone Number

(516) 357-3792
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Unequal Assessment**

The tentative assessment did not reflect the proper equalization rate or uniform percentage of full value for the assessment roll in question.

☑ **B. Improper Full Value**

Full value of property is erroneous.

☑ **C. Unlawful Assessment**

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE ASSESSMENT OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☑ **1. Inventory**

Liberty Utilities (New York Water) Corp. relies upon the annual inventory reports provided to ORPTS, but with appropriate adjustments as set forth in Schedule B.

(If additional explanation or documentation is necessary, please attach - # of attached pages 24 .)

☑ **2. Valuation**

Please see attached Schedule B: Additional Information in Support of Claimed Full Values.

(If additional explanation or documentation is necessary, please attach - # of attached pages 24 .)

☑ **3. Other**

Please see attached Schedule B: Additional Information in Support of Claimed Full Values.

(If additional explanation or documentation is necessary, please attach - # of attached pages 24 .)

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

12/19/25
Date

[signature] / President
Signature/Title

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

SCHEDULE A IN SUPPORT OF THE
SPECIAL FRANCHISE COMPLAINT
OF
LIBERTY UTILITIES (NEW YORK WATER) CORP.
DATED JANUARY 2, 2026

LIST OF ASSESSING UNITS AND COMPANY'S ESTIMATES OF ASSESSMENTS

County	Town/City	Village/Town Outside Village	Tentative Assessment	Claimed Assessment
ORPTS NOTICE ADDRESSED TO LONG ISLAND WATER COMPANY (Village Roll)				
Nassau	Town of Hempstead	Village of Cedarhurst	150,239	37,560
		Village of East Rockaway	168,488	42,122
		Village of Island Park	109,125	27,281
		Village of Malverne	358,771	86,693
		Village of Valley Stream	408,977	102,244
ORPTS NOTICE ADDRESSED TO NEW YORK WATER SERVICE (Village Roll)				
Nassau	Town of Oyster Bay	Village of Massapequa Park	1,617	404
ORPTS NOTICE ADDRESSED TO SEA CLIFF WATER COMPANY (Village Roll)				
Nassau	Town of North Hempstead	Village of Roslyn Estates	64	16
	Town of Oyster Bay	Village of Old Brookville	34,271	8,568

SCHEDULE B IN SUPPORT OF THE
SPECIAL FRANCHISE COMPLAINT
OF
LIBERTY UTILITIES (NEW YORK WATER) CORP.

DATED JANUARY 2, 2026

ADDITIONAL INFORMATION IN
SUPPORT OF CLAIMED ASSESSMENTS

Liberty Utilities (New York Water) Corp., formerly known as New York American Water Company Inc., formerly known as New York Water Service Corporation, Long Island Water Corporation and Aqua New York of Sea Cliff Inc. (hereinafter "Complainant")[1] complains of and objects to the Tentative Special Franchise Assessments determined by the Office of Real Property Tax Services (hereinafter "ORPTS") and set forth in the notices dated December 3, 2025 attached hereto. Complainant is the corporate entity owning the special franchise property that is the subject of the attached notices. Complainant alleges that said Tentative Special Franchise Assessments are excessive, unlawful and unconstitutional, as more fully set forth below.

I. EXCESSIVE ASSESSMENTS

1. The ORPTS determination of the assessments of Complainant's special franchise property located in the assessing units listed below exceeds its assessments as determined by proper use of valuation methodologies.

2. On information and belief, the ORPTS has attempted to apply a reproduction cost new less depreciation methodology ("RCNLD" or "reproduction cost methodology") in valuing Complainant's special franchise property which is incorrect in numerous respects, is misapplied in many instances and which has achieved assessments in excess of the cost to reproduce the property and which has resulted in excessive assessments.

[1] On December 16, 2021, an order was issued by the New York State Public Service Commission ("PSC") in Case 20-W-0102, which authorized Liberty Utilities (Eastern Water Holdings) Corp. on January 1, 2022 to acquire New York American Water Company Inc. from American Water Works Company, Inc. ("AWW"). Previously, on May 1, 2012, in accordance with an order issued by the PSC in Case 11-W-0472, AWW acquired all of the outstanding shares of Aqua New York, Inc. ("Aqua NY"). Aqua NY, in turn, owned all the outstanding shares of New York Water Service Corporation ("NYWS"), Aqua New York of Sea Cliff, Inc. ("Sea Cliff") and five small upstate companies. On October 4, 2012, in accordance with an order issued by the PSC in Case 12-W-0217, Aqua NY's subsidiaries, NYWS and Sea Cliff were merged with and into Aqua NY. Aqua NY subsequently merged with and into Long Island Water Corporation ("LIWC"), with LIWC as the surviving corporation which was renamed "New York American Water Company, Inc."

3. The ORPTS has valued Complainant's special franchise property by applying a third-party index to trend original book costs incorrectly and inappropriately, in a manner which fails to make proper adjustments and which results in an overvaluation of Complainant's special franchise property.

4. In fixing and determining the assessments of the Complainant's special franchise property, the ORPTS erroneously, improperly and illegally deducted from its estimated value an arbitrary, inadequate and insufficient sum for all forms of depreciation, including physical depreciation and economic (external) and functional obsolescence, with the result that the ORPTS adopted a value in excess of, and more than, the value produced by a correct and proper application of its own valuation procedure, and in excess of, and more than, the maximum value of said tangible property, and in excess of, and more than, the true valuation of the special franchise property.

5. The physical depreciation applied to Complainant's property is incorrect and inadequate in numerous respects, including the following: the ORPTS' rules on depreciation arbitrarily fail to permit full depreciation and establish an artificial and incorrect mandate to freeze depreciation at an arbitrary level which yields inadequate physical depreciation contrary to Complainant's actual experience, and results in the excessive valuation of Complainant's special franchise property.

6. The ORPTS uses a depreciation floor for water machinery and equipment. The floor is applied to the value of the property based on Reproduction Cost New methodology. A random depreciation floor should not be applied to water property that once fully depreciated is no longer included in rate base as an earning asset. Moreover, there is no appraisal basis for the application of a random depreciation floor to the reproduction cost new value of the property.

However, if a floor is to be applied (an erroneous and baseless application to which Complainant strongly objects), it should be applied to the original cost of the asset and not the reproduction cost which is typically many times higher than original cost. ORPTS' application of a depreciation floor is not reasonable for an asset that is fully depreciated and has no earning capacity for a rate regulated utility.

7. A portion of the overvaluation results from the ORPTS' application of inappropriate salvage factors in determining the value of Complainant's special franchise property. Specifically, the ORPTS uses negative 10% for the mains account and negative 15% for the hydrants account in valuing Complainant's property. Complainant has submitted information to the ORPTS staff demonstrating that the negative salvage applied to Complainants' property is insufficient. In April 2023, Complainant provided materials in support of an increase in the negative salvage applied to its property. A copy of these materials is attached here as Exhibit A. Based upon the materials provided to ORPTS, they should apply salvage factors between negative 20% and negative 75% to the mains account. At a minimum ORPTS should use the PSC-approved salvage factor of negative 40% for the mains account. Based upon the materials provided to ORPTS, they should apply a salvage factor of negative 90% to the hydrants account. At a minimum ORPTS should use the PSC-approved salvage factor of negative 60% for the hydrants account. This requested adjustment is fully consistent with ORPTS rules which allow for a Company specific adjustment to the depreciation factors established by ORPTS for a particular industry.

8. Complainant's property is functionally obsolete as defined by the ORPTS rules and by generally accepted appraisal methodology. Yet, in its application of the reproduction cost new less depreciation method of valuation, the ORPTS failed to adequately recognize the functional

obsolescence which exists in Complainant's special franchise property. The failure to adequately recognize functional obsolescence has resulted in incorrect and excessive assessments.

9. A portion of the overvaluation of Complainant's special franchise property results from the ORPTS' failure to recognize the underutilization of Complainant's property and, as a result, its failure to adequately recognize the functional obsolescence which exists in Complainant's property.

10. The assessments of Complainant's special franchise property in the listed jurisdiction should have been fixed by the ORPTS at an amount not exceeding the following amount set forth below under the caption "Claimed AV." Complainant used the latest inventory information from ORPTS with adjustments for net negative salvage, the depreciation floor and economic obsolescence to determine its claimed values. The extent of overvaluation is set forth in the right-hand column:

County	Town/City	Village/Town Outside Village	Tentative Assessments	Claimed Assessments	Extent of Overvaluation
ORPTS NOTICE ADDRESSED TO LONG ISLAND WATER COMPANY (Village Roll)					
Nassau	Town of Hempstead	Village of Cedarhurst	150,239	37,560	112,679
		Village of East Rockaway	168,488	42,122	126,366
		Village of Island Park	109,125	27,281	81,844
		Village of Malverne	358,771	86,693	272,078
		Village of Valley Stream	408,977	102,244	306,733

ORPTS NOTICE ADDRESSED TO NEW YORK WATER SERVICE (Village Roll)					
Nassau	Town of Oyster Bay	Village of Massapequa Park	1,617	404	1,213
ORPTS NOTICE ADDRESSED TO SEA CLIFF WATER COMPANY (Village Roll)					
Nassau	Town of North Hempstead	Village of Roslyn Estates	64	16	48
	Town of Oyster Bay	Village of Old Brookville	34,271	8,568	25,703

II. UNLAWFUL ASSESSMENTS

11. Complainant alleges further that, in fixing and determining the assessment of Complainant's special franchise property, the ORPTS arbitrarily, capriciously, improperly and unlawfully ignored the principles of law and facts and its own rules and, as a result thereof, fixed and determined the value of the special franchise property in a discriminatory and unwarranted manner, and at an excessive and confiscatory amount at a sum in excess of its value.

12. The ORPTS charges Complainant for determining its assessments and such charge is constitutionally infirm and illegal and a further burden on the special franchise property which is not recognized in the assessments and results in excessive assessments.

III. UNCONSTITUTIONAL VALUES

13. ORPTS determination of the 2026 assessments of Complainant's special franchise property is invalid in that it failed to consider all determinants of value on a uniform basis and disparately treated Complainant's special franchise property from all other similarly situated special franchise property owners and resulted in the imposition of excessive and burdensome real property taxes upon Complainant's special franchise property that exceeds the amounts imposed upon other special franchise property owners located in the assessing unit set forth in the notice, in violation of the Equal Protection Clause of the Fourteenth Amendment to the United States

Constitution, Section 11 of Article 1 of the New York State Constitution, and section 305 of the Real Property Tax Law.

14. The excessive valuations of Complainant's property established by the ORPTS results in the imposition of excessive and burdensome real property taxes which significantly impair the value of Complainant's property and result in a confiscatory taking of Complainant's property.

IV. OTHER

15. Complainant is aggrieved and is injured by this unconstitutional, illegal, void, unjust, excessive and unequal valuation and Complainant has been compelled to pay a far greater amount in taxes based upon this valuation than it would have been compelled to pay if the valuation had been constitutionally, justly and legally determined in accordance with the provisions of law and established methods of valuation and in accordance with the provisions of the Constitutions of the United States and of the State of New York, and the resulting amount paid in taxes is far more than its fair and equal portion of aggregate taxes levied upon real property in the assessing unit listed herein for the same period, resulting in confiscation of Complainant's property, denying Complainant equal protection of the law, depriving Complainant of its property without due process of the law and taking Complainant's property for public use without rendering just compensation therefor, in violation of the Constitutions of the United States and of the State of New York.

16. Complainant and its customers have been injured by the assessments complained of herein.

EXHIBIT A

MANAGEMENT APPLICATIONS CONSULTING, INC.

1103 Rocky Drive · Suite 201 · Reading, PA 19609-1157 · 610/670-9199 · fax 610/670-9199 ·www.manapc.com

MEMO

DATE: 04/13/2023
TO: Margaret Meyer, Manager of Indirect Tax
New York Water
FROM: Paul Normand
SUBJECT: Discussion of NYW Mains Cost of Removal (Service Area 1)
REFERENCE: Depreciation Study @12/31/2021

It is our understanding that Liberty Utilities (New York Water) Corp. ("the Company") will be requesting an adjustment to the net salvage value used by the Office of Real Property Tax Services ("ORPTS") when valuing the company's special franchise property. We were asked to review the company's records and prepare an analysis of the appropriate net salvage value for the mains account.

According to ORPTS' rules, "salvage value" is "the amount received for property retired, less any expenses incurred in connection with the sale of or in preparing the property for sale or if retained, the amount at which the material recoverable is chargeable to materials and supplies or other appropriate account." The "net salvage value" is the salvage value of property retired less the cost of removal. When valuing special franchise property, the net salvage value is necessary to determine the allowance for physical depreciation. ORPTS has established net salvage percentages by asset account that it utilizes to determine the appropriate amount of physical depreciation an asset is currently incurring. Based upon our review and analysis, we believe that the ORPTS established net salvage percentages for the mains account should be adjusted for purposes of valuing the Company's special franchise property.

The cost of removal component of Net Salvage (NS) typically gathers aged data (some fairly old) along with current costs of removing/retiring these facilities. As a result, the current installed costs will always be much greater than the original installed costs. In some cases, the reported data is lagged simply due to accounting/recording of the data from engineering and the closing of work orders. As a result, any one year may present abnormally elevated results but the important point is to review various bands (years) of average data along with recent annual

results to show any trend or continued trend of any cost relationships. Moreover, based upon our discussions with Company representatives, it is our understanding that mains are not typically removed upon retirement, but rather cut, capped and retired in place.

The mains account is segregated into 4 subaccounts. I will briefly discuss each subaccount separately. Utility account 331.00 (NARUC 343.00) Vault/Pipe Fittings is the second largest mains account with approximately $23.8M (2021) in assets. This is a new account since the previous depreciation study @12/31/2015. Looking at the most recent five year activity band (2017-2021), the result of the net salvage is -221.5.

Utility account 331.03 (NARUC 343.03) Paving - LI has an asset balance of approximately $6.7M (2021). There is limited retirement and cost of removal history for this account.

Utility account 331.10 (NARUC 343.10) Mains-4" & Less has an asset balance of $5.2M (2021) and is the smallest of the mains accounts. Looking at the most recent five year activity band (2017-2021), the result of the net salvage related to the retirements is -1,397.5%.

Utility account 331.23 (NARUC 343.23) Mains-6" & Greater-LI is the largest of the mains accounts and has an asset balance of $132.5M (2021). Looking at the most recent five year band (2017-2021), the result of the net salvage related to the retirements is -207.0%.

The annual values for retirements and cost of removal (for MAIN accounts) reflect the utility operations with respect to retirements, replacements and improvements over time. For Service Area 2 (Merrick and Sea Cliff), our analysis was limited with respect to the availability of historical data (6 years).Having prepared a thorough analysis of Service Area 1 with both service areas being contiguous and with the installed facilities being of similar material type, we applied the same depreciation parameters from Service Area 1 to Service Area 2.

Attached is a summary of our cost of removal/salvage analysis of the mains subaccounts which is based upon a review of Company records and supports the proposed increase in negative Net Salvage (NS). We have also provided a comparison of the ORPTS Net Salvage parameters with the currently approved Public Service Commission ("NYSPSC") Net Salvage factors as well as the new

proposed parameters submitted to the NYSPSC. Our recommendation is that the currently approved NYSPSC Net Salvage parameters for the mains account should be considered by ORPTS.

LIBERTY UTILITIES CORORATION
NEW YORK WATER
FRANCHISE TAX SUPPORT
SERVICE AREA 1
DEPRECIATION PARAMETERS
MAINS

NARUC ACCOUNT NUMBER	UTILITY ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ORPTS RECOMMENDED PARAMETERS	PSC APPROVED PARAMETERS CASE 16-W-0259	PROPOSED PARAMETERS DEPRECIATION STUDY @12/31/21
			NET SALVAGE %	NET SALVAGE %	NET SALVAGE %
343.00	331.00	MAINS-VAULT/PIPE FITTINGS	-10	-40	-20
343.03	331.03	MAINS-PAVING-LI	-10	0	-5
343.10	331.10	MAINS-4" & LESS	-10	-40	-75
343.23	331.23	MAINS-6" & GREATER	-10	-40	-50

LIBERTY UTILITIES (NEW YORK WATER) CORP
SERVICE AREA #1
COR/SALVAGE ANALYSIS
FRANCHISE TAX BACKGROUND

NEW ACCOUNT IN 2021 STUDY

Account	UTILITY 331 00	NARUC 343 00	T & D MAINS- PIPE FITTINGS				TOTAL BAND 2016-2021	5 Year Band 2017-2021
	YEAR							
	2021	2020	2019	2018	2017	2016		
RETIREMENTS	866	4,055	11,824	67,913	36,084	22,508	143,250	120,742
GROSS SALVAGE	30,234	0	39,847	8,040	43	2,191	80,355	78,164
COST TO RETIRE	2,372	147,691	141,531	17,193	36,865	34,573	380,225	345,652
NET SALVAGE	27,862	147,691	101,684	-9,153	-36,822	-32,382	299,870	267,488
% NET SALVAGE	3217 3	-3642 2	-860 0	13 5	-102 0	-143 9	209 1	-221 5

PLANT BALANCE @12/31/2021 $23,784,788

PRIOR EXISTING ACCOUNTS

Account	UTILITY 331 03	NARUC 343 03	T & D MAINS- PAVING-LI				TOTAL BAND 2016-2021	5 Year Band 2017-2021
	YEAR							
	2021	2020	2019	2018	2017	2016		
RETIREMENTS	55	0	0	0	0	2,214	2,269	55
GROSS SALVAGE	0	0	0	0	0	0	0	0
COST TO RETIRE	3,459	0	14,088	43	0	1,752	19,342	17,590
NET SALVAGE	3,459	0	-14,088	-43	0	-1,752	19,342	17,590
% NET SALVAGE	-6289 1	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	79 1	852 4	-31981 8

PLANT BALANCE @12/31/2021 $6,736,538

Account	UTILITY 331 10	NARUC 343 10	T & D MAINS- 4" & LESS												TOTAL BAND 2010-2021	5 Year Band 2017-2021
	YEAR															
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008		
RETIREMENTS	370	1,625	20,845	62,995	20,987	36,499	12,174	253	205	9,034	573	763	313,837	4,580	166,323	106,823
GROSS SALVAGE	30,234	0	39,847	8,040	43	2,191	0	0	0	0	0	0	0	0	80,355	78,164
COST TO RETIRE	229,631	126,633	739,808	335,187	139,784	356,918	67,909	20,879	85,554	-12,138	53,322	17,793	4,834	0	2,161,260	1,571,043
NET SALVAGE	199,397	-126,633	-699,961	-327,147	-139,741	-354,727	-67,909	-20,879	-85,554	12,138	-53,322	-17,793	-4,834	0	-2,080,905	-1,492,879
% NET SALVAGE	53891 1	7792 8	-3357 8	-519 3	-685 8	-971 9	557 8	8252 6	-41733 7	134 4	-9305 8	2332 0	1 5	0 0	-1251 1	1397 5

PLANT BALANCE @12/31/2021 $5,216,954

Account	UTILITY 331 23	NARUC 343 23	T & D MAINS- 6" & GREATER-LI												TOTAL BAND 2010-2021	5 Year Band 2017-2021
	YEAR															
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008		
RETIREMENTS	456,927	83,221	56,969	757,967	108,522	782,763	16,274	23,175	49,835	73,365	25,544	85,848	114,328	75,009	2,516,410	1,461,606
GROSS SALVAGE	0	0	0	0	0	0	0	0	0	0	9,591	0	0	0	9,591	0
COST TO RETIRE	270,711	276,274	932,835	1,121,922	423,686	422,814	1,072,650	390,753	394,971	156,822	364,416	187,123	104,852	138,743	5,956,977	3,025,429
NET SALVAGE	-270,711	-276,274	-932,835	-1,121,922	-423,686	-422,814	-1,072,650	-390,753	-394,971	156,822	-354,825	-187,123	-104,852	138,743	-5,965,386	-3,025,429
% NET SALVAGE	-59 2	332 0	1637 4	-148 0	-397 7	54 0	-6591 2	1686 1	-792 6	213 8	-1389 1	-194 7	-91 7	185 0	237 7	-207 0

MANAGEMENT APPLICATIONS CONSULTING, INC.

1103 Rocky Drive · Suite 201 · Reading, PA 19609-1157 · 610/670-9199 · Fax 610/670-9199 · www.manapp.com

MEMO

DATE: 04/13/2023
TO: Margaret Meyer, Manager of Indirect Tax
New York Water
FROM: Paul Normand
SUBJECT: Discussion of NYW Hydrants Cost of Removal (Service Area 1)
REFERENCE: Depreciation Study @12/31/2021

It is our understanding that Liberty Utilities (New York Water) Corp. ("the Company") will be requesting an adjustment to the net salvage value used by the Office of Real Property Tax Services ("ORPTS") when valuing the company's special franchise property. We were asked to review the company's records and prepare an analysis of the appropriate net salvage value.

According to ORPTS' rules, "salvage value" is "the amount received for property retired, less any expenses incurred in connection with the sale of or in preparing the property for sale or if retained, the amount at which the material recoverable is chargeable to materials and supplies or other appropriate account." The "net salvage value" is the salvage value of property retired less the cost of removal. When valuing special franchise property, the net salvage value is necessary to determine the allowance for physical depreciation. ORPTS has established net salvage percentages by asset account that it utilizes to determine the appropriate amount of physical depreciation an asset is currently incurring. Based upon our review and analysis, we believe that the ORPTS established net salvage percentage for the hydrants account should be adjusted for purposes of valuing the Company's special franchise property.

The cost of removal component of Net Salvage (NS) typically gathers aged data (some fairly old) along with current costs of removing/retiring these facilities. As a result, the current installed costs will always be much greater than the original installed costs. In some cases, the reported data is lagged simply due to accounting/recording of the data from engineering and the closing of work orders. As a result, any one year may present abnormally elevated results but the important

point is to review various bands (years) of average data along with recent annual results to show any trend or continued trend of any cost relationships.

Based upon our review of Company records, hydrants are replaced on a more frequent basis than the underlying infrastructure. The Company's hydrant account assets are approximately $17M (2021). Looking at the most recent five year activity band (2017-2021), the result of the net salvage related to the retirements is 117% (see attached).

These annual values for retirements and cost of removal reflect the operations with respect to retirement, replacement, and improvements over time. For Service Area 2 (Merrick and Sea Cliff), our analysis was limited with respect to the available historical data (6 years). Having prepared a thorough analysis of Service Area 1, with the service areas being contiguous and the installed facilities being of a similar material, we applied the same depreciation parameters from Service Area 1 to Service area 2.

Attached is a summary of our cost of removal/salvage analysis of hydrants which is based upon a review of Company records and supports the proposed increase in negative Net Salvage (NS). We have also provided a comparison of the ORPTS Net Salvage parameters with the currently approved Public Service Commission Net Salvage (NYPSC) factors as well as the new proposed parameters submitted to the NYPSC. Our recommendation is that the currently approved NYSPSC Net Salvage parameters for the hydrants account should be considered by ORPTS.

LIBERTY UTILITIES CORORATION
NEW YORK WATER
FRANCHISE TAX SUPPORT
SERVICE AREA 1
COMPARISON DEPRECIATION PARAMETERS
HYDRANTS

NARUC ACCOUNT NUMBER	UTILITY ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ORPTS RECOMMENDED PARAMETERS	PSC APPROVED PARAMETERS CASE 16-2-0259	PROPOSED PARAMETERS DEPRECIATION STUDY @12/31/21
			NET SALVAGE %	NET SALVAGE %	NET SALVAGE %
348.00	335.00	HYDRANTS	-15	-60	-90

LIBERTY UTILITIES (NEW YORK WATER) CORP
SERVICE AREA #1
COR/SALVAGE ANALYSIS
FRANCHISE TAX BACKGROUND

Account	UTILITY 335.00	NARUC 348.00	T & D HYDRANTS												TOTAL BAND 2010-2021	5 Year Band 2017-2021
			YEAR													
			2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008		
RETIREMENTS			251 003	102 682	168,491	443 038	16,341	55 680	9 440	3 495	8 210	22,038	2,815	13 745	24,010	45 254	1 092 754	979 563
GROSS SALVAGE			0	0	0	0	0	491	0	0	0	0	10,000	0	0	0	10 491	0
COST TO RETIRE			57 555	68 751	422 984	497,534	100,386	218,158	283,824	65,552	25 745	59,210	64 981	64,281	30,932	4,039	1 928 971	1 447 220
NET SALVAGE			57 555	-68,751	422 984	497 534	-100 386	-217 667	283,824	-65,552	25 745	59,210	54,981	64 281	30,932	-4,039	1 918 480	1 447 220
% NET SALVAGE			22 9	66 9	254 1	112 3	-614 4	390 9	3 007	-1,876	415	269	-7 103	468	129	-9	175 6	147 8

PLANT BALANCE @12/31/2021	$17,001,865

STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES
WA Harriman State Campus
Albany, N Y 12227
(518)474-5711

RP27

Dated
December 03, 2025

NOTICE OF TENTATIVE SPECIAL FRANCHISE ASSESSMENT

For village assessment roll to be filed in 2026

Long Island Water Company 227600
C/O Margaret Meyer, Indirect Tax Manager
PO Box 1420
Massapequa, NY 11758

Hearing Date and Location:
January 15, 2026 at 10:00 am
CR 125, Bldg 9, 1st Floor
WA Harriman State Campus
Albany, New York

The State Office of Real Property Tax Services has determined the tentative special franchise assessments for the following assessing unit(s) at the amounts shown below. The assessments were determined in accordance with Article 6 of the Real Property Tax Law and Part 8197 of Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York. The assessments include both the value of the tangible property situated in, upon, under or above public streets, highways, waters and other public places and the value of the franchise, right, authority or permission to occupy such public streets, highways, waters and other public places.

The State Office or its duly authorized representative will conduct a hearing in its office in the City of Albany on the day indicated above as the "Hearing Date" to hear any complaints concerning such assessments. Complaints must be filed in accordance with the procedure provided in Section 610 of the Real Property Tax Law. In order for a complaint to be considered by the State Office, a complainant must:

(1) Specify its objections to the tentative special franchise assessments on Form RP-7142 available from the Office of Real Property Tax Services.
(2) Serve its complaint to the State Office at least ten (10) days prior to the hearing date. Service may be made in person or by mail.
(3) Serve a copy of the complaint upon the appropriate assessing unit(s).
(4) File with the State Office, at least five (5) days prior to the hearing date, an affidavit stating in substance that the copy required in step 3 above has been served.

	Assessment Number	Tentative Assessment	Pct Change From Prior Roll
County of Nassau			
Equalization Rate: 1.58*			-9.2
Village of Cedarhurst, Town of Hempstead	227600-282003	150,239	-25.5
Equalization Rate: 1.20*			-11.8
Village of East Rockaway, Town of Hempstead	227600-282005	168,488	-13.9
Equalization Rate: 0.99*			-11.6
Village of Island Park, Town of Hempstead	227600-282021	109,125	-36.5
Equalization Rate: 0.88*			-11.1
Village of Malverne, Town of Hempstead	227600-282027	358,771	-16.9
Equalization Rate: 0.87*			-12.1
Village of Valley Stream, Town of Hempstead	227600-282035	408,977	-30.5
Grand Total		$1,195,600	-24.8

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

WA Harriman State Campus
Albany, N Y 12227
(518)474-5711

RP27

Dated
December 03, 2025

David Ange
Real Property Services Administrator 2

* The State Office has determined that your city/town/village has not completed a full value revaluation since 1953. Accordingly, the latest state equalization rate or special equalization rate has not been used in determining the portion of your special franchise assessments that is attributable to property assessed in 1953. In future years, the State Office will use the latest rate in valuing the entire special franchises for all rolls following completion of the appropriate revaluation.

Note: The amounts of the special franchise assessments set forth in this notice are "tentative" and must not be entered on the assessment roll. The final assessments for entry on the assessment roll will be transmitted at a later date.

STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES
WA Harriman State Campus
Albany, N Y 12227
(518)474-5711

RP27

Dated
December 03, 2025

NOTICE OF TENTATIVE SPECIAL FRANCHISE ASSESSMENT

For village assessment roll to be filed in 2026

New York Water Service 232100
C/O Margaret Meyer, Indirect Tax Manager
PO Box 1420
Massapequa, NY 11758

Hearing Date and Location:
January 15, 2026 at 10:00 am
CR 125, Bldg 9, 1st Floor
WA Harriman State Campus
Albany, New York

The State Office of Real Property Tax Services has determined the tentative special franchise assessments for the following assessing unit(s) at the amounts shown below. The assessments were determined in accordance with Article 6 of the Real Property Tax Law and Part 8197 of Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York. The assessments include both the value of the tangible property situated in, upon, under or above public streets, highways, waters and other public places and the value of the franchise, right, authority or permission to occupy such public streets, highways, waters and other public places.

The State Office or its duly authorized representative will conduct a hearing in its office in the City of Albany on the day indicated above as the "Hearing Date" to hear any complaints concerning such assessments. Complaints must be filed in accordance with the procedure provided in Section 610 of the Real Property Tax Law. In order for a complaint to be considered by the State Office, a complainant must:

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(3) Serve a copy of the complaint upon the appropriate assessing unit(s).
(4) File with the State Office, at least five (5) days prior to the hearing date, an affidavit stating in substance that the copy required in step 3 above has been served.

	Assessment Number	Tentative Assessment	Pct Change From Prior Roll
County of Nassau			
Equalization Rate: 0.98*			-10.9
Village of Massapequa Park, Town of Oyster Bay	232100-282417	1,617	61.2

David Ange
Real Property Services Administrator 2

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Note: The amounts of the special franchise assessments set forth in this notice are "tentative" and must not be entered on the assessment roll. The final assessments for entry on the assessment roll will be transmitted at a later date.

STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES
WA Harriman State Campus
Albany, N Y 12227
(518)474-5711

RP27

Dated
December 03, 2025

NOTICE OF TENTATIVE SPECIAL FRANCHISE ASSESSMENT

For village assessment roll to be filed in 2026

Sea Cliff Water Company 240800
C/O Margaret Meyer, Indirect Tax Manager
PO Box 1420
Massapequa, NY 11758

Hearing Date and Location:
January 15, 2026 at 10:00 am
CR 125, Bldg 9, 1st Floor
WA Harriman State Campus
Albany, New York

The State Office of Real Property Tax Services has determined the tentative special franchise assessments for the following assessing unit(s) at the amounts shown below. The assessments were determined in accordance with Article 6 of the Real Property Tax Law and Part 8197 of Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York. The assessments include both the value of the tangible property situated in, upon, under or above public streets, highways, waters and other public places and the value of the franchise, right, authority or permission to occupy such public streets, highways, waters and other public places.

The State Office or its duly authorized representative will conduct a hearing in its office in the City of Albany on the day indicated above as the "Hearing Date" to hear any complaints concerning such assessments. Complaints must be filed in accordance with the procedure provided in Section 610 of the Real Property Tax Law. In order for a complaint to be considered by the State Office, a complainant must:

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(3) Serve a copy of the complaint upon the appropriate assessing unit(s).
(4) File with the State Office, at least five (5) days prior to the hearing date, an affidavit stating in substance that the copy required in step 3 above has been served.

	Assessment Number	Tentative Assessment	Pct Change From Prior Roll
County of Nassau			
Equalization Rate: 0.16*			-5.9
Village of Roslyn Estates, Town of North Hempstead	240800-282243	64	-11.1
Equalization Rate: 0.07*			-12.5
Village of Old Brookville, Town of Oyster Bay	240800-282415	34,271	-1.0
Grand Total		$34,335	-1.1

David Ange
Real Property Services Administrator 2

* The State Office has determined that your city/town/village has not completed a full value revaluation since 1953. Accordingly, the latest state equalization rate or special equalization rate has not been used in determining the portion of your special franchise assessments that is attributable to property assessed in 1953. In future years, the State Office will use the latest rate in valuing the entire special franchises for all rolls following completion of the appropriate revaluation.

Note: The amounts of the special franchise assessments set forth in this notice are "tentative" and must not be entered on the assessment roll. The final assessments for entry on the assessment roll will be transmitted at a later date.

NEW YORK STATE | Board of Real Property Tax Services

RESOLUTION 26-SFP-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 December 03, 2025, January 23, 2026, February 04, 2026, and March 16, 2026, the tentative special franchise full values for Cablevision and its subsidiaries or affiliates were determined by the Office of Real Property Tax Services (ORPTS); and

WHEREAS, pursuant to section 608 of the Real Property Tax Law notices of the tentative special franchise full values and the scheduled hearing dates were duly mailed on December 03, 2025, January 23, 2026, February 06, 2026, and March 16, 2026

WHEREAS, complaints (#26-SFA-03, 26-SFA-04, 26-SFA-05, 26-SFA-06, 26-SFA-07, 26-SFA-08, 26-SFA-09, 26-SFA-10, 26-SFA-11, 26-SFA-12, 26-SFA-13, 26-SFA-14, 26-SFA-15, 26-SFA-16, 26-SFA-17, 26-SFA-18, 26-SFA-19, 26-SFA-20, 26-SFA-21, and 26-SFA-22, 26-SFA-24, 26-SFA-25, 26-SFA-26, 26-SFA-27, 26-SFA-28, 26-SFA-29, 26-SFA-30, 26-SFA-31, 26-SFA-32, 26-SFA-33, 26-SFA-34, 26-SFA-35, 26-SFA-36, 26-SFA-37, 26-SFA-38, 26-SFA-39, 26-SFA-40, 26-SFA-41, 26-SFA-42, 26-SFA-43, 26-SFA-44, 26-SFA-45, 26-SFA-46, 26-SFA-47, 26-SFA-48, 26-SFA-49, 26-SFA-50, 26-SFA-51, and 26-SFA-52, 26-SFA-54 and 26-SFA-55), dated January 05, 2026 and February 27, 2026, and April 2, 2026 were filed by Cablevision and its subsidiaries or affiliates as specified in section 610 of the Real Property Tax Law and 20 NYCRR 8197-4.2; and

WHEREAS, hearings pursuant to section 612 of the Real Property Tax Law and 20 NYCRR 8197-4.2 were held with regard to the complaints on January 15, 2026, March 12, 2026, and April 16, 2026; and

WHEREAS, appearances on behalf of Cablevision and its subsidiaries or affiliates were made at the January 15, 2026, March 12, 2026, and April 16, 2026; hearing; and

WHEREAS, the Hearing Officer has filed reports dated April 2, 2026, and May 12, 2026; and

WHEREAS, ORPTS staff has reviewed the complaints, filed a report regarding such review and has made recommendations. The results of the review are summarized in the memorandum to the State Board, Agenda Item II, dated May 26, 2026; and

WHEREAS, the State Board has reviewed the above mentioned 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 2026 final special franchise full values as set forth in List No. 26-SFA-03, 26-SFA-04, 26-SFA-05, 26-SFA-06, 26-SFA-07, 26-SFA-08, 26-SFA-09, 26-SFA-10, 26-SFA-11, 26-SFA-12, 26-SFA-13, 26-SFA-14, 26-SFA-15, 26-SFA-16, 26-SFA-17, 26-SFA-18, 26-SFA-19, 26-SFA-20, 26-SFA-21, and 26-SFA-22, 26-SFA-24, 26-SFA-25, 26-SFA-26, 26-SFA-27, 26-SFA-28, 26-SFA-29, 26-SFA-30, 26-SFA-31, 26-SFA-32, 26-SFA-33, 26-SFA-34, 26-SFA-35, 26-SFA-36, 26-SFA-37, 26-SFA-38, 26-SFA-39, 26-SFA-40, 26-SFA-41, 26-SFA-42, 26-SFA-43, 26-SFA-44, 26-SFA-45, 26-SFA-46, 26-SFA-47, 26-SFA-48, 26-SFA-49, 26-SFA-50, 26-SFA-51, and 26-SFA-52, 26-SFA-54 and 26-SFA-55, on file in the ORPTS, are determined to be the final full values, and that such full values be certified to the affected municipalities to be used as the special franchise full values on the respective 2026 assessment roll.

Voting in favor:

Voting against:

Abstaining:

Absent:

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

26-SFP-02

I, Rachel Ingalsbe, 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 3, 2026.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 3rd day of June 2026.

_____

Rachel Ingalsbe, Director of the Office of Real Property Tax Services

RP-7141 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Full Values
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY	
Complaint Number	Hearing Date
26-SFA-03	01/15/26

PART ONE: GENERAL INFORMATION

New York State Department of Taxation & Finan...
RECEIVED Date 1/5/2026 Time 12:54
Rec'd By P. Garland
Title OAI
JAN 06 2026

1. Special Franchise Owners: ***Complete this section.***

a. Complainant Information

Cablevision of Brookhaven Inc.
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122 Telephone Number

( ) Fax Number

b. List of Assessing Units and Company's Estimates of Full Value *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Full Value	Company's Estimate of Full Value
Suffolk	Village of Bellport	94,014	0
Suffolk	Village of Patchogue	403,341	21,819
Suffolk	Village of Lake Grove	2,846,189	243,471

2. Assessing Units: ***Complete this section.***

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( ) Telephone Number

( ) Fax Number

b. List of Companies and Assessing Unit's Estimates of Full Value *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Full Value	Assessing Unit's Estimate of Full Value

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise full value(s) for the year 2026 .

12/31/2025
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Improper Full Value**

Full value of property is erroneous.

☑ **B. Unlawful Full Value**

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE FULL VALUE OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☑ **1. Inventory**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ **2. Valuation**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ **3. Other**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

12/31/2025
Date

Signature and Title

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

Attachment 1
Form 7141

Supplement to Complaint on Tentative Special Franchise Full Values

Complainant herby disputes the tentative special franchise assessment determined by the State Office of Real Property Tax Services ("ORPTS") in the Notices of Special Franchise Assessment dated December 3, 2025 ("Notices"). Pursuant to 20 NYCRR 8197-4.2(b)(6), Complainant hereby incorporates by reference all facts, figures, and calculations provided in reports to the Commissioner for the village assessment roll to be filed in 2026. Additional information supporting the Complainant's position is attached hereto as Exhibit A. The calculations presented in Exhibit A, and the statements provided herein, establish that the tentative special franchise assessment determined by the State Office of Real Property Tax Services are excessive (by reason of overvaluation), misclassified, unequal (by reason of inequality), and unlawful (by reason of illegality).

Complainant arrived at its opinion of value by utilizing an estimated cost per mile of fiber mile build of $6,288 per mile and a ten-year straight line depreciation for miles currently in service. Specifically, Complainant first ascertained its inventory as of January 1, 2025, throughout the applicable assessing units. The number of miles by vintage year was multiplied by the cost per mile to arrive at a value as if such cable was installed on January 1, 2025. Complainant then depreciated its cable inventory by vintage year using a 10-year straight line depreciation method. The year indicated in the "as_of_yr" column was used for depreciation purposes. The resulting value was summed by each SWIS code, and the equalization rate supplied by ORPTS for the SWIS code was applied to this full value estimate. Supporting figures, and inventory organized by SWIS code and vintage year, are provided in Exhibit A.

Further, Complainant's assessment conflicts with and is preempted by the Cable Communications Policy Act of 1984, 47 U.S.C. § 521 *et seq.* (the "Cable Act"). As required under the Public Services Law, Complainant pays a franchise fee (as defined under the Cable Act, 47 U.S.C. § 542(g)(1)) to the localities included in this appeal. Complainant also pays a property tax on Complainant's special franchise that constitutes a franchise fee under the Cable Act. The amount of the property tax Complainant pays on its special franchise, when combined with the franchise fee, exceeds the five percent cap on franchise fees authorized under the Cable Act. To the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment (once finalized) complained of here, Complaint hereby claims its entitlement to such credit.

If not satisfied with the foregoing explanation and additional documentation included with its complaint, Complainant respectfully requests an opportunity to provide any additional documentation that ORPTS, through the hearing officer, may request. *See* 20 NYCRR § 8197-4.2(c)(2).

Exhibit A

Exhibit A

Company Name: Cablevision of Brookhaven Inc.

Company ID: 904000

company_id	swis_code	as_of_yr	hwy_miles_1	priv_miles_2	Est. Full Value
904000	472203	1990	2.9	0	0
904000	472203	1995	0	0	0
904000	472203	1996	0	0	0
904000	472203	1998	0.3	0	0
904000	472203	2001	0.2	0	0
904000	472203	2002	3	0	0
904000	472203	2005	0	0	0
904000	472203	2006	0.1	0	0
904000	472203	2007	0.2	0	0
904000	472203	2008	0.2	0	0
904000	472203	2010	0	0	0
904000	472203	2017	0	0	0
904000	472203	2019	0	0	0
904000	472203	2021	0	0	0
904000	472207	1990	5.5	1.3	0
904000	472207	1995	0.1	0	0
904000	472207	1997	0	0	0
904000	472207	1998	2.7	0.5	0
904000	472207	2001	7.2	0	0
904000	472207	2002	1.7	0	0
904000	472207	2003	0	0	0
904000	472207	2004	0	0	0
904000	472207	2005	0	0	0
904000	472207	2007	0	0.1	0
904000	472207	2008	0.2	0.1	0
904000	472207	2009	0	0.1	0
904000	472207	2010	0	0	0
904000	472207	2011	0	0	0
904000	472207	2019	0.1	0	314.4
904000	472207	2021	4.6	0	20247.36
904000	472207	2024	0.2	0	1257.6
904000	472217	1989	6.9	1	0
904000	472217	1990	0.3	0.9	0
904000	472217	1995	0	0	0
904000	472217	1996	0	0	0
904000	472217	1997	0.2	0	0
904000	472217	1998	0	0.4	0
904000	472217	2001	7.6	0	0
904000	472217	2002	0.1	0	0
904000	472217	2003	0	0	0
904000	472217	2005	0	0	0
904000	472217	2006	0.2	0	0
904000	472217	2007	0	0.5	0
904000	472217	2008	0	0.1	0
904000	472217	2010	0	0	0
904000	472217	2011	0	0	0
904000	472217	2012	0	0	0
904000	472217	2013	0	0	0
904000	472217	2019	0.8	0	2515.2
904000	472217	2019-2	26.7	0	83944.8
904000	472217	2020	7.9	0	29805.12
904000	472217	2021	28.9	0	127206.24

SWIS Code	Sum of Est. Full Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
472203	0	1	94,014	0
472207	21,819	1	403,341	21,819
472217	243,471	1	2,846,189	243,471
Grand Total	**265,291**			

RP-7141 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Full Values
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY	
Complaint Number	Hearing Date
26-SFA-04	01/15/26

PART ONE: GENERAL INFORMATION

RECEIVED
JAN 06 2026

New York State Department of Taxation & Finance
Date 1/5/2026 Time 12:54
Rec'd By P. Garland
Title OA

1. Special Franchise Owners: ***Complete this section.***

a. Complainant Information

Cblvsn.System-Westchester Corp.
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122
Telephone Number

( )
Fax Number

b. List of Assessing Units and Company's Estimates of Full Value *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Full Value	Company's Estimate of Full Value
Westchester	Village of Mount Kisco	1,069,008	85,140

2. Assessing Units: ***Complete this section.***

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( )
Telephone Number

( )
Fax Number

b. List of Companies and Assessing Unit's Estimates of Full Value *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Full Value	Assessing Unit's Estimate of Full Value

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise full value(s) for the year 2026 .

12/31/2025
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Improper Full Value**

Full value of property is erroneous.

☑ **B. Unlawful Full Value**

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE FULL VALUE OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☑ **1. Inventory**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ **2. Valuation**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ **3. Other**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

12/31/2025

Date

Signature and Title

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

Attachment 1
Form 7141

Supplement to Complaint on Tentative Special Franchise Full Values

Complainant herby disputes the tentative special franchise assessment determined by the State Office of Real Property Tax Services ("ORPTS") in the Notices of Special Franchise Assessment dated December 3, 2025 ("Notices"). Pursuant to 20 NYCRR 8197-4.2(b)(6), Complainant hereby incorporates by reference all facts, figures, and calculations provided in reports to the Commissioner for the village assessment roll to be filed in 2026. Additional information supporting the Complainant's position is attached hereto as Exhibit A. The calculations presented in Exhibit A, and the statements provided herein, establish that the tentative special franchise assessment determined by the State Office of Real Property Tax Services are excessive (by reason of overvaluation), misclassified, unequal (by reason of inequality), and unlawful (by reason of illegality).

Complainant arrived at its opinion of value by utilizing an estimated cost per mile of fiber mile build of $6,288 per mile and a ten-year straight line depreciation for miles currently in service. Specifically, Complainant first ascertained its inventory as of January 1, 2025, throughout the applicable assessing units. The number of miles by vintage year was multiplied by the cost per mile to arrive at a value as if such cable was installed on January 1, 2025. Complainant then depreciated its cable inventory by vintage year using a 10-year straight line depreciation method. The year indicated in the "as_of_yr" column was used for depreciation purposes. The resulting value was summed by each SWIS code, and the equalization rate supplied by ORPTS for the SWIS code was applied to this full value estimate. Supporting figures, and inventory organized by SWIS code and vintage year, are provided in Exhibit A.

Further, Complainant's assessment conflicts with and is preempted by the Cable Communications Policy Act of 1984, 47 U.S.C. § 521 *et seq.* (the "Cable Act"). As required under the Public Services Law, Complainant pays a franchise fee (as defined under the Cable Act, 47 U.S.C. § 542(g)(1)) to the localities included in this appeal. Complainant also pays a property tax on Complainant's special franchise that constitutes a franchise fee under the Cable Act. The amount of the property tax Complainant pays on its special franchise, when combined with the franchise fee, exceeds the five percent cap on franchise fees authorized under the Cable Act. To the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment (once finalized) complained of here, Complaint hereby claims its entitlement to such credit.

If not satisfied with the foregoing explanation and additional documentation included with its complaint, Complainant respectfully requests an opportunity to provide any additional documentation that ORPTS, through the hearing officer, may request. *See* 20 NYCRR § 8197-4.2(c)(2).

Exhibit A

Exhibit A

Company Name: Cblvsn.System-Westchster Corp.

Company ID: 906000

company_id	swis_code	as_of_yr	hwy_miles_1	priv_miles_2	Est. Full Va
906000	555601	1992	9.6	0.9	0
906000	555601	1993	0.2	0	0
906000	555601	1995	0.1	0	0
906000	555601	1996	0.2	0	0
906000	555601	1998	0.9	0	0
906000	555601	1999	0	0	0
906000	555601	2000	0	0	0
906000	555601	2002	0.2	0.1	0
906000	555601	2003	4.9	0.5	0
906000	555601	2004	0.1	0.4	0
906000	555601	2005	0	0.1	0
906000	555601	2006	0.5	0.6	0
906000	555601	2007	0.1	0.7	0
906000	555601	2008	0	0.7	0
906000	555601	2009	0.3	0.5	0
906000	555601	2010	0.3	0.4	0
906000	555601	2011	0	0.2	0
906000	555601	2012	0	0.1	0
906000	555601	2013	0	0.3	0
906000	555601	2014	0	0	0
906000	555601	2016	0	0	0
906000	555601	2017	0	0	0
906000	555601	2019	0	0.1	0
906000	555601	2019-2	0.5	0	1572
906000	555601	2020	0.1	0	377.28
906000	555601	2023	14.7	0	83190.24
906000	555601	2024	0	0.3	0

SWIS Code	Sum of Est. Full Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
555601	85139.52	1.0000	1,069,008	85,140
Grand Total	**85139.52**			

RP-7142 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Assessments
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY	
Complaint Number	Hearing Date
26-SFA-05	01/15/26

RECEIVED
JAN 06 2026
New York State Department of Taxation & Finance
Date 1/5/2026 Time 12:54
Rec'd By P. Garland
Title OA1

PART ONE: GENERAL INFORMATION

1. Special Franchise Owners: ***Complete this section.***

a. Complainant Information

Cblvsn. Sys., Huntington Corp.
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122
Telephone Number

( )
Fax Number

b. List of Assessing Units and Company's Estimates of Assessment *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Assessment	Company's Estimate of Assessment
Suffolk	Village of Asharoken	3,496	223
Suffolk	Village of Lloyd Harbor	9,910	739
Suffolk	Village of Northport	8,513	441

2. Assessing Units: ***Complete this section.***

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( )
Telephone Number

( )
Fax Number

b. List of Companies and Assessing Unit's Estimates of Assessment *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Assessment	Assessing Unit(s) Estimate of Assessment

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise assessment(s) for the year 2026.

12/31/2025
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Unequal Assessment**

The tentative assessment did not reflect the proper equalization rate or uniform percentage of full value for the assessment roll in question.

☑ **B. Improper Full Value**

Full value of property is erroneous.

☑ **C. Unlawful Assessment**

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE ASSESSMENT OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

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12/31/2025

Date

Signature/Title

Clear Form

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NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

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Exhibit A

Exhibit A

Company Name: Cblvsn. Sys., Huntington Corp

Company ID: 906050

company_id	swis_code	as_of_yr	hwy_miles_1	priv_miles_2	Est. Full Va
906050	472601	1999	3.3	1.1	0
906050	472601	2001	3.3	1.1	0
906050	472601	2018	3.2	0	8048.64
906050	472605	1999	27.2	0.3	0
906050	472605	2000	0	0	0
906050	472605	2001	28.6	0	0
906050	472605	2005	0	0	0
906050	472605	2006	0	0	0
906050	472605	2009	0	0	0
906050	472605	2010	0.1	0	0
906050	472605	2019	43.2	0	135820.8
906050	472605	2019-2	0.9	0	2829.6
906050	472605	2023	1.1	0	6225.12
906050	472607	1999	17.2	2.3	0
906050	472607	2001	17.9	0	0
906050	472607	2004	0	0	0
906050	472607	2005	0	0	0
906050	472607	2006	0.1	0	0
906050	472607	2007	0	0	0
906050	472607	2008	0	0	0
906050	472607	2009	0	0.1	0
906050	472607	2010	0	0	0
906050	472607	2011	0	0	0
906050	472607	2012	0	0	0
906050	472607	2013	0	0	0
906050	472607	2015	0	0.1	0
906050	472607	2017	0	0	0
906050	472607	2018	20.6	0	51813.12
906050	472607	2019	0.1	0	314.4
906050	472607	2022	0.1	0	503.04
906050	472607	2023	0.2	0	1131.84

SWIS Code	Sum of Est. Full Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
472601	8048.64	0.0277	3,496	223
472605	144875.52	0.0051	9,910	739
472607	53762.4	0.0082	8,513	441
Grand Total	**206686.56**			

RP-7141 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Full Values
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY	
Complaint Number	Hearing Date
26-SFA-06	01/15/26

PART ONE: GENERAL INFORMATION

RECEIVED
New York State Department of Taxation & Finance
Date 1/5/2025 Time 12:54
Rec'd By P. Garland
JAN 06 2026

1. Special Franchise Owners: ***Complete this section.***

a. Complainant Information

Cablevision of So. Westchester
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 ~~Stewart Avenue, Bethpage~~, NY 11714
Street Address, City, State, Zip

(516) 662-1122 ( )
Telephone Number Fax Number

b. List of Assessing Units and Company's Estimates of Full Value *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Full Value	Company's Estimate of Full Value
Westchester	Village of Larchmont	155,978	4,150

2. Assessing Units: ***Complete this section.***

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( ) ( )
Telephone Number Fax Number

b. List of Companies and Assessing Unit's Estimates of Full Value *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Full Value	Assessing Unit's Estimate of Full Value

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise full value(s) for the year 2026 .

12/31/2025
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

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PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Improper Full Value**

Full value of property is erroneous.

☑ **B. Unlawful Full Value**

1. Tangible property included in value is not special franchise property.
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3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE FULL VALUE OF PROPERTY

(Check and complete one or more)

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☑ **1. Inventory**

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(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ **2. Valuation**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ **3. Other**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

12/31/2025

Date

Signature and Title

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

Attachment 1
Form 7141

Supplement to Complaint on Tentative Special Franchise Full Values

Complainant herby disputes the tentative special franchise assessment determined by the State Office of Real Property Tax Services ("ORPTS") in the Notices of Special Franchise Assessment dated December 3, 2025 ("Notices"). Pursuant to 20 NYCRR 8197-4.2(b)(6), Complainant hereby incorporates by reference all facts, figures, and calculations provided in reports to the Commissioner for the village assessment roll to be filed in 2026. Additional information supporting the Complainant's position is attached hereto as Exhibit A. The calculations presented in Exhibit A, and the statements provided herein, establish that the tentative special franchise assessment determined by the State Office of Real Property Tax Services are excessive (by reason of overvaluation), misclassified, unequal (by reason of inequality), and unlawful (by reason of illegality).

Complainant arrived at its opinion of value by utilizing an estimated cost per mile of fiber mile build of $6,288 per mile and a ten-year straight line depreciation for miles currently in service. Specifically, Complainant first ascertained its inventory as of January 1, 2025, throughout the applicable assessing units. The number of miles by vintage year was multiplied by the cost per mile to arrive at a value as if such cable was installed on January 1, 2025. Complainant then depreciated its cable inventory by vintage year using a 10-year straight line depreciation method. The year indicated in the "as_of_yr" column was used for depreciation purposes. The resulting value was summed by each SWIS code, and the equalization rate supplied by ORPTS for the SWIS code was applied to this full value estimate. Supporting figures, and inventory organized by SWIS code and vintage year, are provided in Exhibit A.

Further, Complainant's assessment conflicts with and is preempted by the Cable Communications Policy Act of 1984, 47 U.S.C. § 521 *et seq.* (the "Cable Act"). As required under the Public Services Law, Complainant pays a franchise fee (as defined under the Cable Act, 47 U.S.C. § 542(g)(1)) to the localities included in this appeal. Complainant also pays a property tax on Complainant's special franchise that constitutes a franchise fee under the Cable Act. The amount of the property tax Complainant pays on its special franchise, when combined with the franchise fee, exceeds the five percent cap on franchise fees authorized under the Cable Act. To the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment (once finalized) complained of here, Complaint hereby claims its entitlement to such credit.

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Exhibit A

Exhibit A

Company Name: Cablevision of So. Westchester

Company ID: 910350

company_id	swis_code	as_of_yr	hwy_miles_1	priv_miles_2	Est. Full. Va
910350	553201	1993	10.7	0.1	0
910350	553201	1994	2.9	0	0
910350	553201	2001	5.1	0	0
910350	553201	2004	0	0.2	0
910350	553201	2005	0	0	0
910350	553201	2007	0	0.1	0
910350	553201	2009	0	0	0
910350	553201	2010	0	0.1	0
910350	553201	2012	0	0	0
910350	553201	2013	0	0	0
910350	553201	2016	0	0	0
910350	553201	2020	1.1	0	4150.08
910350	553201	2021	0	0	0

SWIS Code	Sum of Est. Full. Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
553201	4150.08	1.0000	155,978	4,150
Grand Total	**4150.08**			

RP-7141 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Full Values
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE
FOR ORPTS USE ONLY

Complaint Number	Hearing Date
26-SFA-07	01/15/24

PART ONE: GENERAL INFORMATION

RECEIVED
JAN 06 2026

New York State Department of Taxation & Finance
Date 1/5/2026 Time 12:54
Rec'd By P. Garland
Title OA1

1. Special Franchise Owners: ***Complete this section.***

a. Complainant Information

Cblvsn System Great Neck Corp
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122 ( )
Telephone Number Fax Number

b. List of Assessing Units and Company's Estimates of Full Value *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Full Value	Company's Estimate of Full Value
Nassau	Village of Great Neck Est:	268,513	26,032
Nassau	Village of Kensington	8,482	0
Nassau	Village of Plandome	838,265	79,480

2. Assessing Units: ***Complete this section.***

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( ) ( )
Telephone Number Fax Number

b. List of Companies and Assessing Unit's Estimates of Full Value *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Full Value	Assessing Unit's Estimate of Full Value

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise full value(s) for the year 2026 .

12/31/2025
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Improper Full Value**

Full value of property is erroneous.

☑ **B. Unlawful Full Value**

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE FULL VALUE OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☑ **1. Inventory**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ **2. Valuation**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ **3. Other**

See attached.

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I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

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W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

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Exhibit A

Exhibit A

Company Name: Cblvsn System Great Neck Corp

Company ID: 911200

company_id	swis_code	as_of_yr	hwy_miles_1	priv_miles_2	Est. Full Va
911200	282211	1999	0.2	0	0
911200	282211	2001	0.2	0	0
911200	282211	2012	0	0	0
911200	282211	2023	4.6	0	26032.32
911200	282213	1999	1.4	0	0
911200	282213	2000	0	0	0
911200	282213	2001	1.4	0	0
911200	282213	2004	0	0	0
911200	282213	2005	0	0	0
911200	282213	2012	0	0	0
911200	282213	2022	3.3	0	16600.32
911200	282215	1983	0	0	0
911200	282215	1984	0.2	0	0
911200	282215	1986	0	0	0
911200	282215	1990	0.2	0	0
911200	282215	1999	0.4	0	0
911200	282215	2001	0.4	0	0
911200	282217	1998	0	0	0
911200	282217	1999	0	0	0
911200	282217	2001	0	0	0
911200	282217	2003	0	0	0
911200	282217	2005	0	0	0
911200	282217	2010	0	0	0
911200	282217	2015	0	0	0
911200	282217	2016	0	0	0
911200	282217	2022	41.7	0	209767.7
911200	282233	1999	0	0	0
911200	282233	2001	0	0	0
911200	282233	2002	0	0	0
911200	282233	2017	0	0	0
911200	282233	2022	15.8	0	79480.32
911200	282249	1984	0	0	0
911200	282249	1999	0.1	0	0
911200	282249	2001	0.1	0	0
911200	282249	2022	4.4	0	22133.76
911200	282253	1999	1.5	0	0
911200	282253	2001	1.5	0	0
911200	282253	2014	0	0	0
911200	282253	2023	0	0	0

SWIS Code	Sum of Est. Full Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
282211	26032.32	1.0000	268,513	26,032
282213	16600.32	0.0317	7,089	526
282215	0	1.0000	8,482	0
282217	209767.68	0.0072	15,921	1,510
282233	79480.32	1.0000	838,264	79,480
282249	22133.76	0.0109	2,506	241
282253	0	0.0038	69	0
Grand Total	**354014.4**			

RP-7141 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Full Values
for the year 2026

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Complaint Number	Hearing Date
26-SFA-08	01/15/26

RECEIVED
JAN 06 2026
New York State Department of Taxation & Finance
Date 1/5/26 Time 12:54
Rec'd By P. Garland OA

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Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122 ( )
Telephone Number Fax Number

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County Name(s)	Assessing Unit(s)	ORPTS Tentative Full Value	Company's Estimate of Full Value
Orange	Village of Tuxedo Park	197,941	22,637
Rockland	Village of Upper Nyack	314,310	24,146
Rockland	Village of Hillburn	73,558	189

2. Assessing Units: ***Complete this section.***

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Assessing Unit Name

Street Address, City, State, Zip

( ) ( )
Telephone Number Fax Number

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Exhibit A

Exhibit A

Company Name: Cablevision of Rockland/Ramapo

Company ID: 919120

company_id	swis_code	as_of_yr	hwy_miles_1	priv_miles_2	Est. Full Va
919120	335001	1999	20.9	0	0
919120	335001	2003	0.2	0	0
919120	335001	2004	0.1	0	0
919120	335001	2006	0.1	0	0
919120	335001	2007	0.1	0	0
919120	335001	2008	0.2	0	0
919120	335001	2009	0.2	0	0
919120	335001	2010	0.1	0.2	0
919120	335001	2011	0	0.1	0
919120	335001	2012	0	0.5	0
919120	335001	2013	0	0.1	0
919120	335001	2014	0	0.1	0
919120	335001	2016	0	0.1	0
919120	335001	2023	4	0	22636.8
919120	392001	1981	0	0.3	0
919120	392001	1989	0.1	0	0
919120	392001	1992	2.6	0	0
919120	392001	1996	0.1	0	0
919120	392001	1998	0.1	0	0
919120	392001	2000	0.1	0	0
919120	392001	2003	2.1	0	0
919120	392001	2006	0.5	0	0
919120	392001	2009	0	0	0
919120	392001	2010	0.1	0	0
919120	392001	2014	0	0	0
919120	392001	2020	6.4	0	24145.92
919120	392003	1981	0.4	0	0
919120	392003	1983	0.1	0	0
919120	392003	1990	4	0.5	0
919120	392003	1991	0.2	0	0
919120	392003	1992	0	0.2	0
919120	392003	1993	0.5	0	0
919120	392003	1994	0.2	0	0
919120	392003	1997	0.1	0	0
919120	392003	1998	0.4	0	0
919120	392003	2003	3.6	0	0
919120	392003	2005	0.1	0	0
919120	392003	2006	0.2	0	0
919120	392003	2007	0.4	0	0
919120	392003	2010	0	0	0
919120	392003	2011	0.1	0.1	0
919120	392003	2012	0.1	0.2	0
919120	392003	2013	0	0.1	0

SWIS Code	Sum of Est. Full Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
335001	22636.8	1.0000	197,941	22,637
392001	24145.92	1.0000	314,310	24,146
392003	112429.44	0.0409	52,846	4,598
392601	188.64	1.0000	73,558	189
392605	31440	0.0409	27,734	1,286
Grand Total	**190840.8**			

919120	392003	2014	0.1	0	0
919120	392003	2015	0.1	0.1	62.88
919120	392003	2016	0.4	0.1	503.04
919120	392003	2017	0	0	0
919120	392003	2019	0	0	0
919120	392003	2019-2	1	0	3144
919120	392003	2022	21.5	0	108153.6
919120	392003	2023	0.1	0	565.92
919120	392601	1999	11.2	0	0
919120	392601	2003	2.1	0	0
919120	392601	2008	0.1	0.1	0
919120	392601	2010	0	0	0
919120	392601	2015	0.1	0	62.88
919120	392601	2016	0.1	0	125.76
919120	392601	2022	0	0	0
919120	392605	1981	0.4	0	0
919120	392605	1983	0.3	0	0
919120	392605	1986	0	0.1	0
919120	392605	1987	0.6	0	0
919120	392605	1988	0.2	0	0
919120	392605	1989	2	0	0
919120	392605	1990	19	2.1	0
919120	392605	1991	0.7	0.1	0
919120	392605	1992	0	0	0
919120	392605	1995	0.3	0	0
919120	392605	1997	0.2	0	0
919120	392605	2000	0.1	0	0
919120	392605	2002	0.1	0	0
919120	392605	2003	15.8	0	0
919120	392605	2008	0.1	0.3	0
919120	392605	2009	0	0.1	0
919120	392605	2017	0	0.1	0
919120	392605	2019	10	0	31440
919120	392605	2021	0	0.1	0

RP-7142 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Assessments
for the year 2026

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DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY	
Complaint Number	Hearing Date
26-SFA-09	01/15/26

New York State Department of Taxation & Finance
RECEIVED
Date 1/5/2026 Time 12:54
Rec'd By P. Garland
OAI

JAN 06 2026

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Cablevision of Rockland/Ramapo
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
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(516) 662-1122 ( )
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b. List of Assessing Units and Company's Estimates of Assessment *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Assessment	Company's Estimate of Assessment
Rockland	Village of Spring Valley	52,846	4,598
Rockland	Village of Spring Valley	27,734	1,286

2. Assessing Units: ***Complete this section.***

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( ) ( )
Telephone Number Fax Number

b. List of Companies and Assessing Unit's Estimates of Assessment *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Assessment	Assessing Unit(s) Estimate of Assessment

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise assessment(s) for the year 2026.

12/31/2025
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Unequal Assessment**

The tentative assessment did not reflect the proper equalization rate or uniform percentage of full value for the assessment roll in question.

☑ **B. Improper Full Value**

Full value of property is erroneous.

☑ **C. Unlawful Assessment**

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE ASSESSMENT OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☑ **1. Inventory**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 4 .)

☑ **2. Valuation**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 4 .)

☑ **3. Other**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 4 .)

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

12/31/2025

Date

Signature/Title

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

Attachment 1
Form 7142

Supplement to Complaint on Tentative Special Franchise Assessment

Complainant herby disputes the tentative special franchise assessment determined by the State Office of Real Property Tax Services ("ORPTS") in the Notices of Special Franchise Assessment dated December 3, 2025 ("Notices"). Pursuant to 20 NYCRR 8197-4.2(b)(6), Complainant hereby incorporates by reference all facts, figures, and calculations provided in reports to the Commissioner for the village assessment roll to be filed in 2026. Additional information supporting the Complainant's position is attached hereto as Exhibit A. The calculations presented in Exhibit A, and the statements provided herein, establish that the tentative special franchise assessment determined by the State Office of Real Property Tax Services are excessive (by reason of overvaluation), misclassified, unequal (by reason of inequality), and unlawful (by reason of illegality).

Complainant arrived at its opinion of value by utilizing an estimated cost per mile of fiber mile build of $6,288 per mile and a ten-year straight line depreciation for miles currently in service. Specifically, Complainant first ascertained its inventory as of January 1, 2025, throughout the applicable assessing units. The number of miles by vintage year was multiplied by the cost per mile to arrive at a value as if such cable was installed on January 1, 2025. Complainant then depreciated its cable inventory by vintage year using a 10-year straight line depreciation method. The year indicated in the "as_of_yr" column was used for depreciation purposes. The resulting value was summed by each SWIS code, and the equalization rate supplied by ORPTS for the SWIS code was applied to this full value estimate. Supporting figures, and inventory organized by SWIS code and vintage year, are provided in Exhibit A.

Further, Complainant's assessment conflicts with and is preempted by the Cable Communications Policy Act of 1984, 47 U.S.C. § 521 *et seq.* (the "Cable Act"). As required under the Public Services Law, Complainant pays a franchise fee (as defined under the Cable Act, 47 U.S.C. § 542(g)(1)) to the localities included in this appeal. Complainant also pays a property tax on Complainant's special franchise that constitutes a franchise fee under the Cable Act. The amount of the property tax Complainant pays on its special franchise, when combined with the franchise fee, exceeds the five percent cap on franchise fees authorized under the Cable Act. To the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment (once finalized) complained of here, Complaint hereby claims its entitlement to such credit.

If not satisfied with the foregoing explanation and additional documentation included with its complaint, Complainant respectfully requests an opportunity to provide any additional documentation that ORPTS, through the hearing officer, may request. *See* 20 NYCRR § 8197-4.2(c)(2).

Exhibit A

Exhibit A

Company Name: Cablevision of Rockland/Ramapo

Company ID: 919120

company_id	swis_code	as_of_yr	hwy_miles_1	priv_miles_2	Est. Full Va
919120	335001	1999	20.9	0	0
919120	335001	2003	0.2	0	0
919120	335001	2004	0.1	0	0
919120	335001	2006	0.1	0	0
919120	335001	2007	0.1	0	0
919120	335001	2008	0.2	0	0
919120	335001	2009	0.2	0	0
919120	335001	2010	0.1	0.2	0
919120	335001	2011	0	0.1	0
919120	335001	2012	0	0.5	0
919120	335001	2013	0	0.1	0
919120	335001	2014	0	0.1	0
919120	335001	2016	0	0.1	0
919120	335001	2023	4	0	22636.8
919120	392001	1981	0	0.3	0
919120	392001	1989	0.1	0	0
919120	392001	1992	2.6	0	0
919120	392001	1996	0.1	0	0
919120	392001	1998	0.1	0	0
919120	392001	2000	0.1	0	0
919120	392001	2003	2.1	0	0
919120	392001	2006	0.5	0	0
919120	392001	2009	0	0	0
919120	392001	2010	0.1	0	0
919120	392001	2014	0	0	0
919120	392001	2020	6.4	0	24145.92
919120	392003	1981	0.4	0	0
919120	392003	1983	0.1	0	0
919120	392003	1990	4	0.5	0
919120	392003	1991	0.2	0	0
919120	392003	1992	0	0.2	0
919120	392003	1993	0.5	0	0
919120	392003	1994	0.2	0	0
919120	392003	1997	0.1	0	0
919120	392003	1998	0.4	0	0
919120	392003	2003	3.6	0	0
919120	392003	2005	0.1	0	0
919120	392003	2006	0.2	0	0
919120	392003	2007	0.4	0	0
919120	392003	2010	0	0	0
919120	392003	2011	0.1	0.1	0
919120	392003	2012	0.1	0.2	0
919120	392003	2013	0	0.1	0

SWIS Code	Sum of Est. Full Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
335001	22636.8	1.0000	197,941	22,637
392001	24145.92	1.0000	314,310	24,146
392003	112429.44	0.0409	52,846	4,598
392601	188.64	1.0000	73,558	189
392605	31440	0.0409	27,734	1,286
Grand Total	**190840.8**			

919120	392003	2014	0.1	0	0
919120	392003	2015	0.1	0.1	62.88
919120	392003	2016	0.4	0.1	503.04
919120	392003	2017	0	0	0
919120	392003	2019	0	0	0
919120	392003	2019-2	1	0	3144
919120	392003	2022	21.5	0	108153.6
919120	392003	2023	0.1	0	565.92
919120	392601	1999	11.2	0	0
919120	392601	2003	2.1	0	0
919120	392601	2008	0.1	0.1	0
919120	392601	2010	0	0	0
919120	392601	2015	0.1	0	62.88
919120	392601	2016	0.1	0	125.76
919120	392601	2022	0	0	0
919120	392605	1981	0.4	0	0
919120	392605	1983	0.3	0	0
919120	392605	1986	0	0.1	0
919120	392605	1987	0.6	0	0
919120	392605	1988	0.2	0	0
919120	392605	1989	2	0	0
919120	392605	1990	19	2.1	0
919120	392605	1991	0.7	0.1	0
919120	392605	1992	0	0	0
919120	392605	1995	0.3	0	0
919120	392605	1997	0.2	0	0
919120	392605	2000	0.1	0	0
919120	392605	2002	0.1	0	0
919120	392605	2003	15.8	0	0
919120	392605	2008	0.1	0.3	0
919120	392605	2009	0	0.1	0
919120	392605	2017	0	0.1	0
919120	392605	2019	10	0	31440
919120	392605	2021	0	0.1	0

RP-7141 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Full Values
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY	
Complaint Number	Hearing Date
26-SFA-10	01/15/26

PART ONE: GENERAL INFORMATION

New York State Department of Taxation & Finance
RECEIVED Date 1/5/2026 Time 12:54
Rec'd By P. Garland
JAN 06 2026 Title OAI

1. Special Franchise Owners: ***Complete this section.***

a. Complainant Information

Cblvsn. System, L.I.Corp.
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122 ( )
Telephone Number Fax Number

b. List of Assessing Units and Company's Estimates of Full Value *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Full Value	Company's Estimate of Full Value
See attached.			

2. Assessing Units: ***Complete this section.***

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( ) ( )
Telephone Number Fax Number

b. List of Companies and Assessing Unit's Estimates of Full Value *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Full Value	Assessing Unit's Estimate of Full Value

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise full value(s) for the year 2026 .

12/31/2025
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Improper Full Value**

Full value of property is erroneous.

☑ **B. Unlawful Full Value**

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE FULL VALUE OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☑ **1. Inventory**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 10 .)

☑ **2. Valuation**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 10 .)

☑ **3. Other**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 10 .)

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

12/31/2025
Date

Signature and Title

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

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Attachment 1
Form 7141

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Complainant arrived at its opinion of value by utilizing an estimated cost per mile of fiber mile build of $6,288 per mile and a ten-year straight line depreciation for miles currently in service. Specifically, Complainant first ascertained its inventory as of January 1, 2025, throughout the applicable assessing units. The number of miles by vintage year was multiplied by the cost per mile to arrive at a value as if such cable was installed on January 1, 2025. Complainant then depreciated its cable inventory by vintage year using a 10-year straight line depreciation method. The year indicated in the "as_of_yr" column was used for depreciation purposes. The resulting value was summed by each SWIS code, and the equalization rate supplied by ORPTS for the SWIS code was applied to this full value estimate. Supporting figures, and inventory organized by SWIS code and vintage year, are provided in Exhibit A.

Further, Complainant's assessment conflicts with and is preempted by the Cable Communications Policy Act of 1984, 47 U.S.C. § 521 *et seq.* (the "Cable Act"). As required under the Public Services Law, Complainant pays a franchise fee (as defined under the Cable Act, 47 U.S.C. § 542(g)(1)) to the localities included in this appeal. Complainant also pays a property tax on Complainant's special franchise that constitutes a franchise fee under the Cable Act. The amount of the property tax Complainant pays on its special franchise, when combined with the franchise fee, exceeds the five percent cap on franchise fees authorized under the Cable Act. To the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment (once finalized) complained of here, Complaint hereby claims its entitlement to such credit.

If not satisfied with the foregoing explanation and additional documentation included with its complaint, Complainant respectfully requests an opportunity to provide any additional documentation that ORPTS, through the hearing officer, may request. *See* 20 NYCRR § 8197-4.2(c)(2).

Exhibit A

Exhibit A

Company Name: Cblvsn. System, L.I.Corp.

Company ID: 923500

company_id	swis_code	as_of_yr	hwy_miles_1	priv_miles_2	Est. Full Va
923500	282001	1999	0	0	0
923500	282001	2001	0	0	0
923500	282001	2023	3.6	0	20373.12
923500	282003	1999	0	0	0
923500	282003	2001	0	0	0
923500	282003	2002	0	0	0
923500	282003	2018	0	0	0
923500	282003	2022	7.8	0	39237.12
923500	282005	1999	2.9	0	0
923500	282005	2001	2.9	0	0
923500	282005	2012	0	0	0
923500	282005	2014	0	0	0
923500	282005	2018	0	0	0
923500	282005	2019	0	0	0
923500	282005	2022	21.6	0	108656.6
923500	282005	2023	4.5	0	25466.4
923500	282007	1999	0.7	0	0
923500	282007	2001	0	0	0
923500	282007	2002	0	0	0
923500	282007	2005	0	0	0
923500	282007	2009	0	0	0
923500	282007	2010	0	0	0
923500	282007	2014	0	0	0
923500	282007	2019	0	0	0
923500	282007	2021	0	0	0
923500	282009	1999	16.9	0	0
923500	282009	2000	0	0	0
923500	282009	2001	16.9	0	0
923500	282009	2002	0	0	0
923500	282009	2003	0	0	0
923500	282009	2004	0	0	0
923500	282009	2005	0	0	0
923500	282009	2006	0	0	0
923500	282009	2007	0	0	0
923500	282009	2008	0	0	0
923500	282009	2009	0	0	0
923500	282009	2010	0	0	0
923500	282009	2011	0	0	0
923500	282009	2012	0	0	0
923500	282009	2013	0	0	0
923500	282009	2014	0	0	0
923500	282009	2016	0	0	0
923500	282009	2017	0	0	0

SWIS CODE	Sum of Est. Full Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
282001	20,373	1.0000	208,018	20,373
282003	39,237	0.0158	6,941	620
282005	134,123	0.0120	17,112	1,609
282007	0	1.0000	2,014,112	0
282009	413,373	0.0110	49,810	4,547
282011	74,701	0.0105	5,428	784
282013	431,294	0.0142	66,066	6,124
282021	109,663	0.0099	11,603	1,086
282025	0	1.0000	10,297	0
282027	120,227	0.0088	11,410	1,058
282029	292,455	0.0087	27,448	2,544
282033	40,243	1.0000	399,479	40,243
282035	573,151	0.0087	52,871	4,986
282041	310,816	0.0075	23,898	2,331
282203	209,139	0.0097	20,780	2,029
282205	57,724	1.0000	575,928	57,724
282227	0	0.0075	3,933	0
282231	0	1.0000	184,909	0
282239	0	0.0067	188	0
282241	163,928	0.0138	23,622	2,262
282243	50,430	0.0016	837	81
282251	0	1.0000	63,857	0
282257	124,314	1.0000	1,256,233	124,314
282259	0	1.0000	17,494	0
282261	0	0.0105	122	0
282403	66,401	1.0000	721,637	66,401
282405	33,201	1.0000	358,491	33,201
282411	75,959	1.0000	821,337	75,959
282415	117,711	0.0007	891	82
282417	153,867	0.0098	20,641	1,508
282421	87,026	1.0000	916,337	87,026
282429	185,119	1.0000	1,985,244	185,119
282431	135,884	1.0000	1,433,400	135,884
Grand Total	**4020358.56**			

923500	282009	2018	0	0	0
923500	282009	2019-2	0	0	0
923500	282009	2022	74.3	0	373758.7
923500	282009	2023	7	0	39614.4
923500	282011	1999	0	0	0
923500	282011	2000	0	0	0
923500	282011	2001	13	0.1	0
923500	282011	2003	0	0	0
923500	282011	2004	0	0	0
923500	282011	2005	0	0	0
923500	282011	2006	0	0	0
923500	282011	2007	0	0	0
923500	282011	2009	0	0	0
923500	282011	2010	0	0	0
923500	282011	2011	0	0	0
923500	282011	2012	0	0	0
923500	282011	2013	0	0	0
923500	282011	2015	0	0	0
923500	282011	2018	0	0	0
923500	282011	2019	0	0	0
923500	282011	2021	0	0	0
923500	282011	2022	0	0	0
923500	282011	2023	5.2	0	29427.84
923500	282011	2024	7.2	0	45273.6
923500	282013	1997	0	0	0
923500	282013	1999	4.5	0	0
923500	282013	2000	0	0	0
923500	282013	2001	4.5	0	0
923500	282013	2003	0	0	0
923500	282013	2004	0	0	0
923500	282013	2005	0	0	0
923500	282013	2006	0	0	0
923500	282013	2007	0	0	0
923500	282013	2008	0	0	0
923500	282013	2009	0	0	0
923500	282013	2010	0	0	0
923500	282013	2011	0	0	0
923500	282013	2012	0	0	0
923500	282013	2013	0	0	0
923500	282013	2014	0	0	0
923500	282013	2015	0	0	0
923500	282013	2019	0	0	0
923500	282013	2022	58.4	0	293775.4
923500	282013	2023	24.3	0	137518.6
923500	282021	1999	2.2	0	0
923500	282021	2001	2.2	0	0
923500	282021	2005	0	0	0

923500	282021	2006	0	0	0
923500	282021	2007	0	0	0
923500	282021	2008	0	0	0
923500	282021	2010	0	0	0
923500	282021	2012	0	0	0
923500	282021	2019	0	0	0
923500	282021	2019-2	0	0	0
923500	282021	2022	21.8	0	109662.7
923500	282025	1979	0	0	0
923500	282025	2001	0	0	0
923500	282025	2002	0	0	0
923500	282027	1999	1.8	0	0
923500	282027	2001	1.8	0	0
923500	282027	2014	0	0	0
923500	282027	2022	23.9	0	120226.6
923500	282029	1985	0	0	0
923500	282029	1987	0	0	0
923500	282029	1999	4.9	0	0
923500	282029	2001	4.9	0	0
923500	282029	2002	0	0	0
923500	282029	2003	0	0	0
923500	282029	2004	0	0	0
923500	282029	2005	0	0	0
923500	282029	2006	0	0	0
923500	282029	2007	0	0	0
923500	282029	2008	0	0	0
923500	282029	2009	0	0	0
923500	282029	2010	0	0	0
923500	282029	2011	0	0	0
923500	282029	2014	0	0	0
923500	282029	2016	0	0	0
923500	282029	2018	0	0	0
923500	282029	2019	0	0	0
923500	282029	2022	56	0	281702.4
923500	282029	2023	1.9	0	10752.48
923500	282033	1999	0	0	0
923500	282033	2001	0	0	0
923500	282033	2006	0	0	0
923500	282033	2018	0	0	0
923500	282033	2022	0.8	0	4024.32
923500	282033	2023	6.4	0	36218.88
923500	282035	1999	27	2	0
923500	282035	2001	26	1	0
923500	282035	2002	0	0	0
923500	282035	2005	0	0	0
923500	282035	2006	0	0	0
923500	282035	2007	0	0	0

923500	282035	2008	0	0	0
923500	282035	2009	0	0	0
923500	282035	2010	0	0	0
923500	282035	2011	0	0	0
923500	282035	2012	0	0	0
923500	282035	2014	0	0	0
923500	282035	2016	0	0	0
923500	282035	2022	83.9	0	422050.6
923500	282035	2023	26.7	0	151100.6
923500	282041	1999	0	0	0
923500	282041	2001	0	0	0
923500	282041	2002	0	0	0
923500	282041	2004	0	0	0
923500	282041	2006	0	0	0
923500	282041	2007	0	0	0
923500	282041	2009	0	0	0
923500	282041	2011	0	0	0
923500	282041	2014	0	0	0
923500	282041	2017	0	0	0
923500	282041	2022	44.8	0	225361.9
923500	282041	2023	15.1	0	85453.92
923500	282041	2024	0	0	0
923500	282203	1999	0	0	0
923500	282203	2001	1.6	0	0
923500	282203	2009	0	0	0
923500	282203	2022	33.7	0	169524.5
923500	282203	2023	7	0	39614.4
923500	282205	1999	0	0	0
923500	282205	2001	0	0	0
923500	282205	2023	10.2	0	57723.84
923500	282227	1999	10.9	0	0
923500	282227	2000	0	0	0
923500	282227	2001	10.9	0	0
923500	282227	2008	0	0	0
923500	282227	2010	0	0	0
923500	282227	2012	0	0	0
923500	282227	2013	0	0	0
923500	282231	1997	0	0	0
923500	282231	1998	0	0	0
923500	282231	1999	9	0	0
923500	282231	2000	0	0	0
923500	282231	2001	9	0	0
923500	282231	2002	0	0	0
923500	282231	2003	0	0	0
923500	282231	2005	0	0	0
923500	282231	2006	0	0	0
923500	282231	2007	0	0	0

923500	282231	2009	0	0	0
923500	282231	2010	0	0	0
923500	282231	2011	0	0	0
923500	282231	2012	0	0	0
923500	282231	2013	0	0	0
923500	282231	2014	0	0	0
923500	282231	2015	0	0	0
923500	282231	2016	0	0	0
923500	282231	2017	0	0	0
923500	282231	2019	0	0	0
923500	282231	2021	0	0	0
923500	282239	1999	3	0	0
923500	282239	2001	3.1	0	0
923500	282239	2017	0	0	0
923500	282241	1996	0	0	0
923500	282241	1999	3.7	0	0
923500	282241	2001	3.7	0	0
923500	282241	2007	0	0	0
923500	282241	2008	0	0	0
923500	282241	2009	0	0	0
923500	282241	2010	0	0	0
923500	282241	2011	0	0	0
923500	282241	2012	0	0	0
923500	282241	2015	0	0	0
923500	282241	2021	0	0	0
923500	282241	2022	26.4	0	132802.6
923500	282241	2023	5.5	0	31125.6
923500	282243	1999	2.2	0	0
923500	282243	2001	2.2	0	0
923500	282243	2022	8.9	0	44770.56
923500	282243	2023	1	0	5659.2
923500	282251	1999	2	0	0
923500	282251	2001	2	0	0
923500	282251	2002	0	0	0
923500	282251	2004	0	0	0
923500	282251	2005	0	0	0
923500	282251	2006	0	0	0
923500	282251	2007	0	0	0
923500	282251	2008	0	0	0
923500	282251	2009	0	0	0
923500	282251	2010	0	0	0
923500	282251	2011	0	0	0
923500	282251	2012	0	0	0
923500	282251	2014	0	0	0
923500	282257	1985	0	0	0
923500	282257	1999	1.7	0	0
923500	282257	2001	1.7	0	0

923500	282257	2007	0	0	0
923500	282257	2010	0	0	0
923500	282257	2022	1.2	0	6036.48
923500	282257	2023	20.9	0	118277.3
923500	282259	1999	1.3	0	0
923500	282259	2001	0	0	0
923500	282259	2019-2	0	0	0
923500	282261	1999	0	0	0
923500	282261	2001	0	0	0
923500	282261	2008	0	0	0
923500	282403	1989	0	0	0
923500	282403	1990	0	0	0
923500	282403	1994	0	0	0
923500	282403	1995	0	0	0
923500	282403	1996	0	0	0
923500	282403	1997	0	0	0
923500	282403	1998	0	0	0
923500	282403	1999	2.6	0	0
923500	282403	2000	0	0	0
923500	282403	2002	0	0	0
923500	282403	2003	0	0	0
923500	282403	2004	0	0	0
923500	282403	2006	0	0	0
923500	282403	2008	0	0	0
923500	282403	2010	0	0	0
923500	282403	2016	0	0	0
923500	282403	2022	13.2	0	66401.28
923500	282405	1994	0	0	0
923500	282405	1997	0	0	0
923500	282405	1998	0	0	0
923500	282405	2009	0	0	0
923500	282405	2010	0	0	0
923500	282405	2011	0	0	0
923500	282405	2022	6.6	0	33200.64
923500	282411	1994	0	0	0
923500	282411	1997	0	0	0
923500	282411	1998	0	0	0
923500	282411	2001	0	0	0
923500	282411	2003	0	0	0
923500	282411	2005	0	0	0
923500	282411	2013	0	0	0
923500	282411	2022	15.1	0	75959.04
923500	282415	1977	0	0	0
923500	282415	1987	0	0	0
923500	282415	1988	0	0	0
923500	282415	1989	0	0	0
923500	282415	1990	0	0	0

923500	282415	1992	0	0	0
923500	282415	1993	0	0	0
923500	282415	1994	0	0	0
923500	282415	1995	0	0	0
923500	282415	1996	0	0	0
923500	282415	1997	0	0	0
923500	282415	1998	0	0	0
923500	282415	1999	1.4	0	0
923500	282415	2000	0	0	0
923500	282415	2002	0	0	0
923500	282415	2003	0	0	0
923500	282415	2004	0	0	0
923500	282415	2005	0	0	0
923500	282415	2006	0	0	0
923500	282415	2008	0	0	0
923500	282415	2009	0	0	0
923500	282415	2010	0	0	0
923500	282415	2022	23.4	0	117711.4
923500	282417	1997	0	0	0
923500	282417	2001	0	0	0
923500	282417	2010	0	0	0
923500	282417	2011	0	0	0
923500	282417	2012	0	0	0
923500	282417	2018	33.6	0	84510.72
923500	282417	2019	0	0	0
923500	282417	2019-2	9.7	0	30496.8
923500	282417	2020	6.3	0	23768.64
923500	282417	2022	3	0	15091.2
923500	282421	1994	0	0	0
923500	282421	1997	0	0	0
923500	282421	1998	0	0	0
923500	282421	2001	0	0	0
923500	282421	2003	0	0	0
923500	282421	2008	0	0	0
923500	282421	2022	17.3	0	87025.92
923500	282429	1985	0	0	0
923500	282429	1986	0	0	0
923500	282429	1988	0	0	0
923500	282429	1989	0	0	0
923500	282429	1993	0	0	0
923500	282429	1994	0	0	0
923500	282429	1995	0	0	0
923500	282429	1996	0	0	0
923500	282429	1998	0	0	0
923500	282429	2003	0	0	0
923500	282429	2004	0	0	0
923500	282429	2005	0	0	0

923500	282429	2006	0	0	0
923500	282429	2007	0	0	0
923500	282429	2011	0	0	0
923500	282429	2012	0	0	0
923500	282429	2022	36.8	0	185118.7
923500	282431	1983	0	0	0
923500	282431	1987	0	0	0
923500	282431	1990	0	0	0
923500	282431	1992	0	0	0
923500	282431	1996	0	0	0
923500	282431	2003	0	0	0
923500	282431	2004	0	0	0
923500	282431	2008	0	0	0
923500	282431	2010	0	0	0
923500	282431	2019-2	0	0	0
923500	282431	2022	8.3	0	41752.32
923500	282431	2023	16.3	0	92244.96
923500	282431	2024	0.3	0	1886.4

RP-7142 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Assessments
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY	
Complaint Number	Hearing Date
26-SFA-11	01/15/26

PART ONE: GENERAL INFORMATION

RECEIVED JAN 06 2026
New York State Department of Taxation & Finance
Date 1/5/2026 Time 12:54
Rec'd By P. Copeland
Title OA1

1. Special Franchise Owners: ***Complete this section.***

a. Complainant Information

Cblvsn. System, L.I.Corp.
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122 Telephone Number ( ) Fax Number

b. List of Assessing Units and Company's Estimates of Assessment *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Assessment	Company's Estimate of Assessment
See attached.			

2. Assessing Units: ***Complete this section.***

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( ) Telephone Number ( ) Fax Number

b. List of Companies and Assessing Unit's Estimates of Assessment *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Assessment	Assessing Unit(s) Estimate of Assessment

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise assessment(s) for the year 2026.

12/31/2025
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Unequal Assessment**

The tentative assessment did not reflect the proper equalization rate or uniform percentage of full value for the assessment roll in question.

☑ **B. Improper Full Value**

Full value of property is erroneous.

☑ **C. Unlawful Assessment**

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE ASSESSMENT OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☑ **1. Inventory**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 10 .)

☑ **2. Valuation**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 10 .)

☑ **3. Other**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 10 .)

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

12/31/2025
Date

Signature/Title

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

Attachment 1
Form 7142

Supplement to Complaint on Tentative Special Franchise Assessment

Complainant herby disputes the tentative special franchise assessment determined by the State Office of Real Property Tax Services ("ORPTS") in the Notices of Special Franchise Assessment dated December 3, 2025 ("Notices"). Pursuant to 20 NYCRR 8197-4.2(b)(6), Complainant hereby incorporates by reference all facts, figures, and calculations provided in reports to the Commissioner for the village assessment roll to be filed in 2026. Additional information supporting the Complainant's position is attached hereto as Exhibit A. The calculations presented in Exhibit A, and the statements provided herein, establish that the tentative special franchise assessment determined by the State Office of Real Property Tax Services are excessive (by reason of overvaluation), misclassified, unequal (by reason of inequality), and unlawful (by reason of illegality).

Complainant arrived at its opinion of value by utilizing an estimated cost per mile of fiber mile build of $6,288 per mile and a ten-year straight line depreciation for miles currently in service. Specifically, Complainant first ascertained its inventory as of January 1, 2025, throughout the applicable assessing units. The number of miles by vintage year was multiplied by the cost per mile to arrive at a value as if such cable was installed on January 1, 2025. Complainant then depreciated its cable inventory by vintage year using a 10-year straight line depreciation method. The year indicated in the "as_of_yr" column was used for depreciation purposes. The resulting value was summed by each SWIS code, and the equalization rate supplied by ORPTS for the SWIS code was applied to this full value estimate. Supporting figures, and inventory organized by SWIS code and vintage year, are provided in Exhibit A.

Further, Complainant's assessment conflicts with and is preempted by the Cable Communications Policy Act of 1984, 47 U.S.C. § 521 *et seq.* (the "Cable Act"). As required under the Public Services Law, Complainant pays a franchise fee (as defined under the Cable Act, 47 U.S.C. § 542(g)(1)) to the localities included in this appeal. Complainant also pays a property tax on Complainant's special franchise that constitutes a franchise fee under the Cable Act. The amount of the property tax Complainant pays on its special franchise, when combined with the franchise fee, exceeds the five percent cap on franchise fees authorized under the Cable Act. To the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment (once finalized) complained of here, Complaint hereby claims its entitlement to such credit.

If not satisfied with the foregoing explanation and additional documentation included with its complaint, Complainant respectfully requests an opportunity to provide any additional documentation that ORPTS, through the hearing officer, may request. *See* 20 NYCRR § 8197-4.2(c)(2).

Exhibit A

Exhibit A

Company Name: Cblvsn. System, L.I.Corp.

Company ID: 923500

company_id	swis_code	as_of_yr	hwy_miles_1	priv_miles_2	Est. Full Va
923500	282001	1999	0	0	0
923500	282001	2001	0	0	0
923500	282001	2023	3.6	0	20373.12
923500	282003	1999	0	0	0
923500	282003	2001	0	0	0
923500	282003	2002	0	0	0
923500	282003	2018	0	0	0
923500	282003	2022	7.8	0	39237.12
923500	282005	1999	2.9	0	0
923500	282005	2001	2.9	0	0
923500	282005	2012	0	0	0
923500	282005	2014	0	0	0
923500	282005	2018	0	0	0
923500	282005	2019	0	0	0
923500	282005	2022	21.6	0	108656.6
923500	282005	2023	4.5	0	25466.4
923500	282007	1999	0.7	0	0
923500	282007	2001	0	0	0
923500	282007	2002	0	0	0
923500	282007	2005	0	0	0
923500	282007	2009	0	0	0
923500	282007	2010	0	0	0
923500	282007	2014	0	0	0
923500	282007	2019	0	0	0
923500	282007	2021	0	0	0
923500	282009	1999	16.9	0	0
923500	282009	2000	0	0	0
923500	282009	2001	16.9	0	0
923500	282009	2002	0	0	0
923500	282009	2003	0	0	0
923500	282009	2004	0	0	0
923500	282009	2005	0	0	0
923500	282009	2006	0	0	0
923500	282009	2007	0	0	0
923500	282009	2008	0	0	0
923500	282009	2009	0	0	0
923500	282009	2010	0	0	0
923500	282009	2011	0	0	0
923500	282009	2012	0	0	0
923500	282009	2013	0	0	0
923500	282009	2014	0	0	0
923500	282009	2016	0	0	0
923500	282009	2017	0	0	0

SWIS CODE	Sum of Est. Full Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
282001	20,373	1.0000	208,018	20,373
282003	39,237	0.0158	6,941	620
282005	134,123	0.0120	17,112	1,609
282007	0	1.0000	2,014,112	0
282009	413,373	0.0110	49,810	4,547
282011	74,701	0.0105	5,428	784
282013	431,294	0.0142	66,066	6,124
282021	109,663	0.0099	11,603	1,086
282025	0	1.0000	10,297	0
282027	120,227	0.0088	11,410	1,058
282029	292,455	0.0087	27,448	2,544
282033	40,243	1.0000	399,479	40,243
282035	573,151	0.0087	52,871	4,986
282041	310,816	0.0075	23,898	2,331
282203	209,139	0.0097	20,780	2,029
282205	57,724	1.0000	575,928	57,724
282227	0	0.0075	3,933	0
282231	0	1.0000	184,909	0
282239	0	0.0067	188	0
282241	163,928	0.0138	23,622	2,262
282243	50,430	0.0016	837	81
282251	0	1.0000	63,857	0
282257	124,314	1.0000	1,256,233	124,314
282259	0	1.0000	17,494	0
282261	0	0.0105	122	0
282403	66,401	1.0000	721,637	66,401
282405	33,201	1.0000	358,491	33,201
282411	75,959	1.0000	821,337	75,959
282415	117,711	0.0007	891	82
282417	153,867	0.0098	20,641	1,508
282421	87,026	1.0000	916,337	87,026
282429	185,119	1.0000	1,985,244	185,119
282431	135,884	1.0000	1,433,400	135,884
Grand Total	**4020358.56**			

923500	282009	2018	0	0	0
923500	282009	2019-2	0	0	0
923500	282009	2022	74.3	0	373758.7
923500	282009	2023	7	0	39614.4
923500	282011	1999	0	0	0
923500	282011	2000	0	0	0
923500	282011	2001	13	0.1	0
923500	282011	2003	0	0	0
923500	282011	2004	0	0	0
923500	282011	2005	0	0	0
923500	282011	2006	0	0	0
923500	282011	2007	0	0	0
923500	282011	2009	0	0	0
923500	282011	2010	0	0	0
923500	282011	2011	0	0	0
923500	282011	2012	0	0	0
923500	282011	2013	0	0	0
923500	282011	2015	0	0	0
923500	282011	2018	0	0	0
923500	282011	2019	0	0	0
923500	282011	2021	0	0	0
923500	282011	2022	0	0	0
923500	282011	2023	5.2	0	29427.84
923500	282011	2024	7.2	0	45273.6
923500	282013	1997	0	0	0
923500	282013	1999	4.5	0	0
923500	282013	2000	0	0	0
923500	282013	2001	4.5	0	0
923500	282013	2003	0	0	0
923500	282013	2004	0	0	0
923500	282013	2005	0	0	0
923500	282013	2006	0	0	0
923500	282013	2007	0	0	0
923500	282013	2008	0	0	0
923500	282013	2009	0	0	0
923500	282013	2010	0	0	0
923500	282013	2011	0	0	0
923500	282013	2012	0	0	0
923500	282013	2013	0	0	0
923500	282013	2014	0	0	0
923500	282013	2015	0	0	0
923500	282013	2019	0	0	0
923500	282013	2022	58.4	0	293775.4
923500	282013	2023	24.3	0	137518.6
923500	282021	1999	2.2	0	0
923500	282021	2001	2.2	0	0
923500	282021	2005	0	0	0

923500	282021	2006	0	0	0
923500	282021	2007	0	0	0
923500	282021	2008	0	0	0
923500	282021	2010	0	0	0
923500	282021	2012	0	0	0
923500	282021	2019	0	0	0
923500	282021	2019-2	0	0	0
923500	282021	2022	21.8	0	109662.7
923500	282025	1979	0	0	0
923500	282025	2001	0	0	0
923500	282025	2002	0	0	0
923500	282027	1999	1.8	0	0
923500	282027	2001	1.8	0	0
923500	282027	2014	0	0	0
923500	282027	2022	23.9	0	120226.6
923500	282029	1985	0	0	0
923500	282029	1987	0	0	0
923500	282029	1999	4.9	0	0
923500	282029	2001	4.9	0	0
923500	282029	2002	0	0	0
923500	282029	2003	0	0	0
923500	282029	2004	0	0	0
923500	282029	2005	0	0	0
923500	282029	2006	0	0	0
923500	282029	2007	0	0	0
923500	282029	2008	0	0	0
923500	282029	2009	0	0	0
923500	282029	2010	0	0	0
923500	282029	2011	0	0	0
923500	282029	2014	0	0	0
923500	282029	2016	0	0	0
923500	282029	2018	0	0	0
923500	282029	2019	0	0	0
923500	282029	2022	56	0	281702.4
923500	282029	2023	1.9	0	10752.48
923500	282033	1999	0	0	0
923500	282033	2001	0	0	0
923500	282033	2006	0	0	0
923500	282033	2018	0	0	0
923500	282033	2022	0.8	0	4024.32
923500	282033	2023	6.4	0	36218.88
923500	282035	1999	27	2	0
923500	282035	2001	26	1	0
923500	282035	2002	0	0	0
923500	282035	2005	0	0	0
923500	282035	2006	0	0	0
923500	282035	2007	0	0	0

923500	282035	2008	0	0	0
923500	282035	2009	0	0	0
923500	282035	2010	0	0	0
923500	282035	2011	0	0	0
923500	282035	2012	0	0	0
923500	282035	2014	0	0	0
923500	282035	2016	0	0	0
923500	282035	2022	83.9	0	422050.6
923500	282035	2023	26.7	0	151100.6
923500	282041	1999	0	0	0
923500	282041	2001	0	0	0
923500	282041	2002	0	0	0
923500	282041	2004	0	0	0
923500	282041	2006	0	0	0
923500	282041	2007	0	0	0
923500	282041	2009	0	0	0
923500	282041	2011	0	0	0
923500	282041	2014	0	0	0
923500	282041	2017	0	0	0
923500	282041	2022	44.8	0	225361.9
923500	282041	2023	15.1	0	85453.92
923500	282041	2024	0	0	0
923500	282203	1999	0	0	0
923500	282203	2001	1.6	0	0
923500	282203	2009	0	0	0
923500	282203	2022	33.7	0	169524.5
923500	282203	2023	7	0	39614.4
923500	282205	1999	0	0	0
923500	282205	2001	0	0	0
923500	282205	2023	10.2	0	57723.84
923500	282227	1999	10.9	0	0
923500	282227	2000	0	0	0
923500	282227	2001	10.9	0	0
923500	282227	2008	0	0	0
923500	282227	2010	0	0	0
923500	282227	2012	0	0	0
923500	282227	2013	0	0	0
923500	282231	1997	0	0	0
923500	282231	1998	0	0	0
923500	282231	1999	9	0	0
923500	282231	2000	0	0	0
923500	282231	2001	9	0	0
923500	282231	2002	0	0	0
923500	282231	2003	0	0	0
923500	282231	2005	0	0	0
923500	282231	2006	0	0	0
923500	282231	2007	0	0	0

923500	282231	2009	0	0	0
923500	282231	2010	0	0	0
923500	282231	2011	0	0	0
923500	282231	2012	0	0	0
923500	282231	2013	0	0	0
923500	282231	2014	0	0	0
923500	282231	2015	0	0	0
923500	282231	2016	0	0	0
923500	282231	2017	0	0	0
923500	282231	2019	0	0	0
923500	282231	2021	0	0	0
923500	282239	1999	3	0	0
923500	282239	2001	3.1	0	0
923500	282239	2017	0	0	0
923500	282241	1996	0	0	0
923500	282241	1999	3.7	0	0
923500	282241	2001	3.7	0	0
923500	282241	2007	0	0	0
923500	282241	2008	0	0	0
923500	282241	2009	0	0	0
923500	282241	2010	0	0	0
923500	282241	2011	0	0	0
923500	282241	2012	0	0	0
923500	282241	2015	0	0	0
923500	282241	2021	0	0	0
923500	282241	2022	26.4	0	132802.6
923500	282241	2023	5.5	0	31125.6
923500	282243	1999	2.2	0	0
923500	282243	2001	2.2	0	0
923500	282243	2022	8.9	0	44770.56
923500	282243	2023	1	0	5659.2
923500	282251	1999	2	0	0
923500	282251	2001	2	0	0
923500	282251	2002	0	0	0
923500	282251	2004	0	0	0
923500	282251	2005	0	0	0
923500	282251	2006	0	0	0
923500	282251	2007	0	0	0
923500	282251	2008	0	0	0
923500	282251	2009	0	0	0
923500	282251	2010	0	0	0
923500	282251	2011	0	0	0
923500	282251	2012	0	0	0
923500	282251	2014	0	0	0
923500	282257	1985	0	0	0
923500	282257	1999	1.7	0	0
923500	282257	2001	1.7	0	0

923500	282257	2007	0	0	0
923500	282257	2010	0	0	0
923500	282257	2022	1.2	0	6036.48
923500	282257	2023	20.9	0	118277.3
923500	282259	1999	1.3	0	0
923500	282259	2001	0	0	0
923500	282259	2019-2	0	0	0
923500	282261	1999	0	0	0
923500	282261	2001	0	0	0
923500	282261	2008	0	0	0
923500	282403	1989	0	0	0
923500	282403	1990	0	0	0
923500	282403	1994	0	0	0
923500	282403	1995	0	0	0
923500	282403	1996	0	0	0
923500	282403	1997	0	0	0
923500	282403	1998	0	0	0
923500	282403	1999	2.6	0	0
923500	282403	2000	0	0	0
923500	282403	2002	0	0	0
923500	282403	2003	0	0	0
923500	282403	2004	0	0	0
923500	282403	2006	0	0	0
923500	282403	2008	0	0	0
923500	282403	2010	0	0	0
923500	282403	2016	0	0	0
923500	282403	2022	13.2	0	66401.28
923500	282405	1994	0	0	0
923500	282405	1997	0	0	0
923500	282405	1998	0	0	0
923500	282405	2009	0	0	0
923500	282405	2010	0	0	0
923500	282405	2011	0	0	0
923500	282405	2022	6.6	0	33200.64
923500	282411	1994	0	0	0
923500	282411	1997	0	0	0
923500	282411	1998	0	0	0
923500	282411	2001	0	0	0
923500	282411	2003	0	0	0
923500	282411	2005	0	0	0
923500	282411	2013	0	0	0
923500	282411	2022	15.1	0	75959.04
923500	282415	1977	0	0	0
923500	282415	1987	0	0	0
923500	282415	1988	0	0	0
923500	282415	1989	0	0	0
923500	282415	1990	0	0	0

923500	282415	1992	0	0	0
923500	282415	1993	0	0	0
923500	282415	1994	0	0	0
923500	282415	1995	0	0	0
923500	282415	1996	0	0	0
923500	282415	1997	0	0	0
923500	282415	1998	0	0	0
923500	282415	1999	1.4	0	0
923500	282415	2000	0	0	0
923500	282415	2002	0	0	0
923500	282415	2003	0	0	0
923500	282415	2004	0	0	0
923500	282415	2005	0	0	0
923500	282415	2006	0	0	0
923500	282415	2008	0	0	0
923500	282415	2009	0	0	0
923500	282415	2010	0	0	0
923500	282415	2022	23.4	0	117711.4
923500	282417	1997	0	0	0
923500	282417	2001	0	0	0
923500	282417	2010	0	0	0
923500	282417	2011	0	0	0
923500	282417	2012	0	0	0
923500	282417	2018	33.6	0	84510.72
923500	282417	2019	0	0	0
923500	282417	2019-2	9.7	0	30496.8
923500	282417	2020	6.3	0	23768.64
923500	282417	2022	3	0	15091.2
923500	282421	1994	0	0	0
923500	282421	1997	0	0	0
923500	282421	1998	0	0	0
923500	282421	2001	0	0	0
923500	282421	2003	0	0	0
923500	282421	2008	0	0	0
923500	282421	2022	17.3	0	87025.92
923500	282429	1985	0	0	0
923500	282429	1986	0	0	0
923500	282429	1988	0	0	0
923500	282429	1989	0	0	0
923500	282429	1993	0	0	0
923500	282429	1994	0	0	0
923500	282429	1995	0	0	0
923500	282429	1996	0	0	0
923500	282429	1998	0	0	0
923500	282429	2003	0	0	0
923500	282429	2004	0	0	0
923500	282429	2005	0	0	0

923500	282429	2006	0	0	0
923500	282429	2007	0	0	0
923500	282429	2011	0	0	0
923500	282429	2012	0	0	0
923500	282429	2022	36.8	0	185118.7
923500	282431	1983	0	0	0
923500	282431	1987	0	0	0
923500	282431	1990	0	0	0
923500	282431	1992	0	0	0
923500	282431	1996	0	0	0
923500	282431	2003	0	0	0
923500	282431	2004	0	0	0
923500	282431	2008	0	0	0
923500	282431	2010	0	0	0
923500	282431	2019-2	0	0	0
923500	282431	2022	8.3	0	41752.32
923500	282431	2023	16.3	0	92244.96
923500	282431	2024	0.3	0	1886.4

RP-7141 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Full Values
for the year 2026

DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY	
Complaint Number	Hearing Date
26-SFQ-12	01/15/26

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

PART ONE: GENERAL INFORMATION

New York State Department of Taxation & Finance
RECEIVED
Date 1/5/2026 Time 12:54
JAN 06 2026
Rec'd By P. Garland
Title OA1

1. Special Franchise Owners: ***Complete this section.***

a. Complainant Information

CSC Acquisition-NY Inc.
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122 ( )
Telephone Number Fax Number

b. List of Assessing Units and Company's Estimates of Full Value *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Full Value	Company's Estimate of Full Value
Suffolk	Village of Sag Harbor	99,806	0
Suffolk	Village of Sag Harbor	52,137	0
Suffolk	Village of Southampton	327,173	3,961
Suffolk	Village of West Hampton	5,769	0

2. Assessing Units: ***Complete this section.***

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( ) ( )
Telephone Number Fax Number

b. List of Companies and Assessing Unit's Estimates of Full Value *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Full Value	Assessing Unit's Estimate of Full Value

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise full value(s) for the year 2026 .

12/31/2025
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Improper Full Value**

Full value of property is erroneous.

☑ **B. Unlawful Full Value**

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE FULL VALUE OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☑ **1. Inventory**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ **2. Valuation**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ **3. Other**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

12/31/2025

Date

Signature and Title

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

Attachment 1
Form 7141

Supplement to Complaint on Tentative Special Franchise Full Values

Complainant herby disputes the tentative special franchise assessment determined by the State Office of Real Property Tax Services ("ORPTS") in the Notices of Special Franchise Assessment dated December 3, 2025 ("Notices"). Pursuant to 20 NYCRR 8197-4.2(b)(6), Complainant hereby incorporates by reference all facts, figures, and calculations provided in reports to the Commissioner for the village assessment roll to be filed in 2026. Additional information supporting the Complainant's position is attached hereto as Exhibit A. The calculations presented in Exhibit A, and the statements provided herein, establish that the tentative special franchise assessment determined by the State Office of Real Property Tax Services are excessive (by reason of overvaluation), misclassified, unequal (by reason of inequality), and unlawful (by reason of illegality).

Complainant arrived at its opinion of value by utilizing an estimated cost per mile of fiber mile build of $6,288 per mile and a ten-year straight line depreciation for miles currently in service. Specifically, Complainant first ascertained its inventory as of January 1, 2025, throughout the applicable assessing units. The number of miles by vintage year was multiplied by the cost per mile to arrive at a value as if such cable was installed on January 1, 2025. Complainant then depreciated its cable inventory by vintage year using a 10-year straight line depreciation method. The year indicated in the "as_of_yr" column was used for depreciation purposes. The resulting value was summed by each SWIS code, and the equalization rate supplied by ORPTS for the SWIS code was applied to this full value estimate. Supporting figures, and inventory organized by SWIS code and vintage year, are provided in Exhibit A.

Further, Complainant's assessment conflicts with and is preempted by the Cable Communications Policy Act of 1984, 47 U.S.C. § 521 *et seq.* (the "Cable Act"). As required under the Public Services Law, Complainant pays a franchise fee (as defined under the Cable Act, 47 U.S.C. § 542(g)(1)) to the localities included in this appeal. Complainant also pays a property tax on Complainant's special franchise that constitutes a franchise fee under the Cable Act. The amount of the property tax Complainant pays on its special franchise, when combined with the franchise fee, exceeds the five percent cap on franchise fees authorized under the Cable Act. To the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment (once finalized) complained of here, Complaint hereby claims its entitlement to such credit.

If not satisfied with the foregoing explanation and additional documentation included with its complaint, Complainant respectfully requests an opportunity to provide any additional documentation that ORPTS, through the hearing officer, may request. *See* 20 NYCRR § 8197-4.2(c)(2).

Exhibit A

Exhibit A

Company Name: CSC Acquisition-NY Inc.

Company ID: 927340

company_id	swis_code	as_of_yr	hwy_miles_1	priv_miles_2	Est. Full Value
927340	472403	1999	5.2	0.1	0
927340	472403	2001	3.5	0	0
927340	472403	2002	0.1	0	0
927340	472403	2003	0	0	0
927340	472403	2004	0	0	0
927340	472403	2005	0	0.1	0
927340	472403	2006	0.3	0.1	0
927340	472403	2007	0	0	0
927340	472403	2009	0.1	0.1	0
927340	472403	2010	0	0	0
927340	472403	2011	0	0	0
927340	472403	2015	0	0	0
927340	472403	2019	0	0	0
927340	472403	2020	0	0	0
927340	473605	1999	27.5	1.3	0
927340	473605	2001	23.3	1.1	0
927340	473605	2005	0.4	0.5	0
927340	473605	2008	0.1	0	0
927340	473605	2009	0	0	0
927340	473605	2010	0	0	0
927340	473605	2011	0.1	0.1	0
927340	473605	2012	0	0.2	0
927340	473605	2017	0	0	0
927340	473605	2018	0	0	0
927340	473605	2019	0	0.1	0
927340	473605	2020	0	0	0
927340	473605	2021	0.9	0.2	3961.44
927340	473605	2023	0	0	0
927340	473609	1989	0.3	0	0
927340	473609	1992	0.1	0	0
927340	473609	2001	0.2	0	0
927340	473609	2002	0.1	0	0
927340	473609	2003	0	0	0
927340	473609	2008	0	0	0
927340	473609	2010	0	0	0
927340	473609	2012	0	0	0
927340	473609	2014	0	0	0
927340	473609	2016	0	0.1	0
927340	473609	2017	0	0	0
927340	473609	2019-2	0	0	0
927340	473609	2021	0	0	0
927340	473609	2022	0	0	0
927340	473613	1999	0.4	0	0
927340	473613	2001	0.4	0.1	0
927340	473613	2005	0	0	0
927340	473613	2009	0	0	0
927340	473613	2010	0	0	0
927340	473613	2013	0	0	0
927340	473613	2017	0	0	0

SWIS Code	Sum of Est. Full Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
472403	0	1.0000	99,806	0
473605	3961.44	1.0000	327,173	3961
473609	0	1.0000	52,137	0
473613	0	1.0000	5,769	0
Grand Total	**3961.44**			

RP-7141 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Full Values
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY	
Complaint Number	Hearing Date
26-SFA-13	01/15/26

RECEIVED New York State Department of Taxation & Finance
JAN 06 2026
Date 1/5/2026 Time 12:54
Rec'd By P. Garland
Title OAT

PART ONE: GENERAL INFORMATION

1. Special Franchise Owners: ***Complete this section.***

a. Complainant Information

CSC Acquisition MA
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122 ( )
Telephone Number Fax Number

b. List of Assessing Units and Company's Estimates of Full Value *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Full Value	Company's Estimate of Full Value
Nassau	Village of Lawrence	1,262,490	117,523
Nassau	Village of Lynbrook	1,861,808	169,839

2. Assessing Units: ***Complete this section.***

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( ) ( )
Telephone Number Fax Number

b. List of Companies and Assessing Unit's Estimates of Full Value *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Full Value	Assessing Unit's Estimate of Full Value

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise full value(s) for the year 2026 .

12/31/2025
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Improper Full Value**

Full value of property is erroneous.

☑ **B. Unlawful Full Value**

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE FULL VALUE OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☑ **1. Inventory**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ **2. Valuation**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ **3. Other**

See attached.

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PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

12/31/2025

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NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

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Attachment 1
Form 7141

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Complainant arrived at its opinion of value by utilizing an estimated cost per mile of fiber mile build of $6,288 per mile and a ten-year straight line depreciation for miles currently in service. Specifically, Complainant first ascertained its inventory as of January 1, 2025, throughout the applicable assessing units. The number of miles by vintage year was multiplied by the cost per mile to arrive at a value as if such cable was installed on January 1, 2025. Complainant then depreciated its cable inventory by vintage year using a 10-year straight line depreciation method. The year indicated in the "as_of_yr" column was used for depreciation purposes. The resulting value was summed by each SWIS code, and the equalization rate supplied by ORPTS for the SWIS code was applied to this full value estimate. Supporting figures, and inventory organized by SWIS code and vintage year, are provided in Exhibit A.

Further, Complainant's assessment conflicts with and is preempted by the Cable Communications Policy Act of 1984, 47 U.S.C. § 521 *et seq.* (the "Cable Act"). As required under the Public Services Law, Complainant pays a franchise fee (as defined under the Cable Act, 47 U.S.C. § 542(g)(1)) to the localities included in this appeal. Complainant also pays a property tax on Complainant's special franchise that constitutes a franchise fee under the Cable Act. The amount of the property tax Complainant pays on its special franchise, when combined with the franchise fee, exceeds the five percent cap on franchise fees authorized under the Cable Act. To the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment (once finalized) complained of here, Complaint hereby claims its entitlement to such credit.

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Exhibit A

Exhibit A

Company Name: CSC Acquisition MA

Company ID: 927350

company_id	swis_code	as_of_yr	hwy_miles_1	priv_miles_2	Est. Full Va
927350	282023	1999	0	0	0
927350	282025	1999	2.5	0	0
927350	282023	2000	0	0	0
927350	282025	2000	0	0	0
927350	282023	2001	0	0	0
927350	282025	2001	2.5	0	0
927350	282023	2002	0	0	0
927350	282023	2003	0	0	0
927350	282025	2004	0	0	0
927350	282025	2006	0	0	0
927350	282025	2007	0	0	0
927350	282023	2009	0	0	0
927350	282025	2009	0	0	0
927350	282025	2010	0	0	0
927350	282023	2011	0	0	0
927350	282025	2011	0	0	0
927350	282023	2014	0	0	0
927350	282025	2014	0	0	0
927350	282025	2021	0	0	0
927350	282023	2022	9.3	0	46782.72
927350	282025	2022	17.9	0	90044.16
927350	282023	2023	12.5	0	70740
927350	282025	2023	14.1	0	79794.72

SWIS Code	Sum of Est. Full Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
282023	117522.72	1.0000	1,262,490	117,523
282025	169838.88	1.0000	1,861,808	169,839
Grand Total	**287361.6**			

RP-7141 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Full Values
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY	
Complaint Number	Hearing Date
26-SFA-14	01/15/24

PART ONE: GENERAL INFORMATION

RECEIVED
JAN 06 2026

New York State Department of Taxation & Finance
Date 1/5/2026 Time 12:54
Rec'd By P. Garland
Title OA

1. Special Franchise Owners: ***Complete this section.***

a. Complainant Information

Cablevision of Ossining
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122 ( )
Telephone Number Fax Number

b. List of Assessing Units and Company's Estimates of Full Value *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Full Value	Company's Estimate of Full Value
Westchester	Village of Pleasantville	1,244,651	98,910

2. Assessing Units: ***Complete this section.***

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( ) ( )
Telephone Number Fax Number

b. List of Companies and Assessing Unit's Estimates of Full Value *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Full Value	Assessing Unit's Estimate of Full Value

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12/31/2025

Date

Signature and Title

Clear Form

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ORPTS - EXEC
W A HARRIMAN CAMPUS
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Exhibit A

Exhibit A

Company Name: Cablevision of Ossining

Company ID: 928300

company_id	swis_code	as_of_yr	hwy_miles_1	priv_miles_2	Est. Full V
928300	392201	1996	7.1	1.1	0
928300	392201	1998	0.3	0.0	0
928300	392201	2002	4.1	0.0	0
928300	392201	2005	0.1	0.0	0
928300	392201	2006	0.2	0.1	0
928300	392201	2008	0.0	0.0	0
928300	392201	2009	0.0	0.0	0
928300	392201	2011	0.0	0.0	0
928300	392201	2012	0.0	0.0	0
928300	392201	2017	0.0	0.0	0
928300	392201	2022	2.8	0.0	14083.21
928300	552201	1996	9	0.8	0
928300	552201	2003	3.7	0	0
928300	552201	2004	0	0	0
928300	552201	2005	0.1	0	0
928300	552201	2007	0	0	0
928300	552201	2008	0	0	0
928300	552201	2009	0	0	0
928300	552201	2011	0	0	0
928300	552201	2015	0.1	0	62.88
928300	552201	2018	0	0.2	0
928300	552201	2019	0	0.1	0
928300	552203	1996	19.6	0.9	0
928300	552203	1998	0	0.1	0
928300	552203	1999	0.2	0.5	0
928300	552203	2003	8.1	0.4	0
928300	552203	2004	0.1	0	0
928300	552203	2005	0	0	0
928300	552203	2006	0	0.1	0
928300	552203	2007	0.1	0.3	0
928300	552203	2008	0.1	0.4	0
928300	552203	2009	0.1	0.5	0
928300	552203	2010	0	0.1	0
928300	552203	2011	0	0.1	0
928300	552203	2012	0	0.1	0
928300	552203	2013	0	0	0
928300	552203	2014	0.1	0.2	0
928300	552203	2015	0	0	0
928300	552203	2016	0	0	0
928300	552203	2017	0	0	0
928300	552203	2019-2	0	0	0
928300	553403	1996	20.3	0.9	0
928300	553403	1999	0	0	0
928300	553403	2002	0	0.6	0
928300	553403	2003	8.2	0	0
928300	553403	2008	0	0	0
928300	553403	2009	0	0	0
928300	553403	2010	0	0	0
928300	553403	2013	0		
928300	553403	2014	0		
928300	553403	2017	0.1		
928300	553403	2018	0.1		
928300	553403	2019	0		
928300	553403	2023	17.4	0	98470.08

SWIS Code	Sum of Est. Full Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
392201	14083.21455	0.0400	8,361	563
552201	62.88	0.0120	695	1
552203	0	0.0258	3,892	0
553403	98910.24	1.0000	1,244,651	98,910
Grand Total	**113056.3345**			

RP-7142 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Assessments
for the year 2026

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Complaint Number	Hearing Date
26-SFA-15	01/15/26

New York State Department of Taxation & Finance
RECEIVED
Date 1/5/2026 Time 12:54
Rec'd By P. Garland
Title OAI
JAN 06 2026

PART ONE: GENERAL INFORMATION

1. Special Franchise Owners: ***Complete this section.***

a. Complainant Information

Cablevision of Ossining
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 ~~Stewart Avenue~~, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122
Telephone Number

( )
Fax Number

b. List of Assessing Units and Company's Estimates of Assessment *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Assessment	Company's Estimate of Assessment
Rockland	Village of Haverstraw	8,361	563
Westchester	Village of Buchanan	695	1
Westchester	Village of Croton-on-Huds	3,892	0

2. Assessing Units: ***Complete this section.***

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( )
Telephone Number

( )
Fax Number

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PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Unequal Assessment**

The tentative assessment did not reflect the proper equalization rate or uniform percentage of full value for the assessment roll in question.

☑ **B. Improper Full Value**

Full value of property is erroneous.

☑ **C. Unlawful Assessment**

1. Tangible property included in value is not special franchise property.
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928300	553403	2008	0	0	0
928300	553403	2009	0	0	0
928300	553403	2010	0	0	0
928300	553403	2013	0		
928300	553403	2014	0		
928300	553403	2017	0.1		
928300	553403	2018	0.1		
928300	553403	2019	0		
928300	553403	2023	17.4	0	98470.08

SWIS Code	Sum of Est. Full Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
392201	14083.21455	0.0400	8,361	563
552201	62.88	0.0120	695	1
552203	0	0.0258	3,892	0
553403	98910.24	1.0000	1,244,651	98,910
Grand Total	113056.3345			

RP-7142 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Assessments
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY	
Complaint Number	Hearing Date
26-SFA-16	01/15/26

RECEIVED
JAN 06 2026

New York State Department of Taxation & Finance
Date 1/5/2026 Time 12:54
Rec'd By P. Garland SAT

PART ONE: GENERAL INFORMATION

1. **Special Franchise Owners:** *Complete this section.*

a. Complainant Information

Cblvsn. System-Suffolk Corp.
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122
Telephone Number

( )
Fax Number

b. List of Assessing Units and Company's Estimates of Assessment *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Assessment	Company's Estimate of Assessment
Suffolk	Villlage of Amityville	5,648	196
Suffolk	Village of Lindenhurst	18,115	1,237

2. **Assessing Units:** *Complete this section.*

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( )
Telephone Number

( )
Fax Number

b. List of Companies and Assessing Unit's Estimates of Assessment *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Assessment	Assessing Unit(s) Estimate of Assessment

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise assessment(s) for the year 2026.

12/31/2025
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Unequal Assessment**

The tentative assessment did not reflect the proper equalization rate or uniform percentage of full value for the assessment roll in question.

☑ **B. Improper Full Value**

Full value of property is erroneous.

☑ **C. Unlawful Assessment**

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

12/31/2025

Date

Signature/Title

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

Attachment 1
Form 7142

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Complainant herby disputes the tentative special franchise assessment determined by the State Office of Real Property Tax Services ("ORPTS") in the Notices of Special Franchise Assessment dated December 3, 2025 ("Notices"). Pursuant to 20 NYCRR 8197-4.2(b)(6), Complainant hereby incorporates by reference all facts, figures, and calculations provided in reports to the Commissioner for the village assessment roll to be filed in 2026. Additional information supporting the Complainant's position is attached hereto as Exhibit A. The calculations presented in Exhibit A, and the statements provided herein, establish that the tentative special franchise assessment determined by the State Office of Real Property Tax Services are excessive (by reason of overvaluation), misclassified, unequal (by reason of inequality), and unlawful (by reason of illegality).

Complainant arrived at its opinion of value by utilizing an estimated cost per mile of fiber mile build of $6,288 per mile and a ten-year straight line depreciation for miles currently in service. Specifically, Complainant first ascertained its inventory as of January 1, 2025, throughout the applicable assessing units. The number of miles by vintage year was multiplied by the cost per mile to arrive at a value as if such cable was installed on January 1, 2025. Complainant then depreciated its cable inventory by vintage year using a 10-year straight line depreciation method. The year indicated in the "as_of_yr" column was used for depreciation purposes. The resulting value was summed by each SWIS code, and the equalization rate supplied by ORPTS for the SWIS code was applied to this full value estimate. Supporting figures, and inventory organized by SWIS code and vintage year, are provided in Exhibit A.

Further, Complainant's assessment conflicts with and is preempted by the Cable Communications Policy Act of 1984, 47 U.S.C. § 521 *et seq.* (the "Cable Act"). As required under the Public Services Law, Complainant pays a franchise fee (as defined under the Cable Act, 47 U.S.C. § 542(g)(1)) to the localities included in this appeal. Complainant also pays a property tax on Complainant's special franchise that constitutes a franchise fee under the Cable Act. The amount of the property tax Complainant pays on its special franchise, when combined with the franchise fee, exceeds the five percent cap on franchise fees authorized under the Cable Act. To the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment (once finalized) complained of here, Complaint hereby claims its entitlement to such credit.

If not satisfied with the foregoing explanation and additional documentation included with its complaint, Complainant respectfully requests an opportunity to provide any additional documentation that ORPTS, through the hearing officer, may request. *See* 20 NYCRR § 8197-4.2(c)(2).

Exhibit A

Exhibit A

Company Name: Cblvsn. System-Suffolk Corp.

Company ID: 943550

company_id	swis_code	as_of_yr	hwy_miles_1	priv_miles_2	Est. Full Va
943550	472001	1999	18.9	0.7	0
943550	472001	2000	0	0	0
943550	472001	2001	17.7	0.7	0
943550	472001	2002	0	0	0
943550	472001	2003	0.1	0	0
943550	472001	2005	0	0	0
943550	472001	2006	0.3	0	0
943550	472001	2007	0	0	0
943550	472001	2008	0.2	0	0
943550	472001	2009	0.3	0.1	0
943550	472001	2010	0.1	0	0
943550	472001	2011	0	0	0
943550	472001	2013	0	0	0
943550	472001	2014	0	0	0
943550	472001	2015	0	0	0
943550	472001	2016	0	0	0
943550	472001	2017	0	0	0
943550	472001	2018	0	0	0
943550	472001	2019	2.7	0.1	8488.8
943550	472001	2019-2	0.2	0	628.8
943550	472001	2020	0	0	0
943550	472001	2023	0.3	0	1697.76
943550	472001	2024	0.1	0	628.8
943550	472005	1998	0	0	0
943550	472005	1999	40.8	0	0
943550	472005	2000	0	0	0
943550	472005	2001	41.5	0	0
943550	472005	2002	0	0	0
943550	472005	2003	0	0	0
943550	472005	2006	0.1	0	0
943550	472005	2007	0.1	0	0
943550	472005	2008	0.1	0	0
943550	472005	2009	0	0	0
943550	472005	2010	0.1	0	0
943550	472005	2011	0	0.1	0
943550	472005	2012	0	0	0
943550	472005	2013	0	0	0
943550	472005	2014	0	0	0
943550	472005	2015	0	0	0
943550	472005	2016	0	0	0
943550	472005	2017	0	0	0
943550	472005	2019	39.1	0	122930.4
943550	472005	2019-2	0	0	0
943550	472005	2020	0	0	0
943550	472005	2021	0.1	0	440.16
943550	472005	2022	0.2	0	1006.08
943550	472005	2023	0.8	0	4527.36

SWIS Code	Sum of Est. Full Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
472001	11444.16	0.0171	5,648	196
472005	128904	0.0096	18,115	1,237
Grand Total	**140348.16**			

RP-7142 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Assessments
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY	
Complaint Number	Hearing Date
26-SFA-17	01/15/26

PART ONE: GENERAL INFORMATION

New York State Department of Taxation & Finance
Date 1/5/2026 Time 12:54
Rec'd By P. Garland
Title OA1

RECEIVED
JAN 06 2026

1. Special Franchise Owners: ***Complete this section.***

a. Complainant Information

Cblvsn System Great Neck Corp
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122
Telephone Number

( )
Fax Number

b. List of Assessing Units and Company's Estimates of Assessment *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Assessment	Company's Estimate of Assessment
Nassau	Village of Great Neck Plaz	7,089	526
Nassau	Village of Kings Point	15,921	1510
Nassau	Village of Saddle Rock	2,506	241
Nassau	Village of Thomaston,	69	0

2. Assessing Units: ***Complete this section.***

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( )
Telephone Number

( )
Fax Number

b. List of Companies and Assessing Unit's Estimates of Assessment *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Assessment	Assessing Unit(s) Estimate of Assessment

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise assessment(s) for the year 2026.

12/31/2025
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Unequal Assessment**

The tentative assessment did not reflect the proper equalization rate or uniform percentage of full value for the assessment roll in question.

☑ **B. Improper Full Value**

Full value of property is erroneous.

☑ **C. Unlawful Assessment**

1. Tangible property included in value is not special franchise property.
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PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE ASSESSMENT OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☑ **1. Inventory**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ **2. Valuation**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ **3. Other**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

12/31/2025

Date

Signature/Title

Clear Form

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NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

Attachment 1
Form 7142

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Further, Complainant's assessment conflicts with and is preempted by the Cable Communications Policy Act of 1984, 47 U.S.C. § 521 *et seq.* (the "Cable Act"). As required under the Public Services Law, Complainant pays a franchise fee (as defined under the Cable Act, 47 U.S.C. § 542(g)(1)) to the localities included in this appeal. Complainant also pays a property tax on Complainant's special franchise that constitutes a franchise fee under the Cable Act. The amount of the property tax Complainant pays on its special franchise, when combined with the franchise fee, exceeds the five percent cap on franchise fees authorized under the Cable Act. To the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment (once finalized) complained of here, Complaint hereby claims its entitlement to such credit.

If not satisfied with the foregoing explanation and additional documentation included with its complaint, Complainant respectfully requests an opportunity to provide any additional documentation that ORPTS, through the hearing officer, may request. *See* 20 NYCRR § 8197-4.2(c)(2).

Exhibit A

Exhibit A

Company Name: Cblvsn System Great Neck Corp

Company ID: 911200

company_id	swis_code	as_of_yr	hwy_miles_1	priv_miles_2	Est. Full Va
911200	282211	1999	0.2	0	0
911200	282211	2001	0.2	0	0
911200	282211	2012	0	0	0
911200	282211	2023	4.6	0	26032.32
911200	282213	1999	1.4	0	0
911200	282213	2000	0	0	0
911200	282213	2001	1.4	0	0
911200	282213	2004	0	0	0
911200	282213	2005	0	0	0
911200	282213	2012	0	0	0
911200	282213	2022	3.3	0	16600.32
911200	282215	1983	0	0	0
911200	282215	1984	0.2	0	0
911200	282215	1986	0	0	0
911200	282215	1990	0.2	0	0
911200	282215	1999	0.4	0	0
911200	282215	2001	0.4	0	0
911200	282217	1998	0	0	0
911200	282217	1999	0	0	0
911200	282217	2001	0	0	0
911200	282217	2003	0	0	0
911200	282217	2005	0	0	0
911200	282217	2010	0	0	0
911200	282217	2015	0	0	0
911200	282217	2016	0	0	0
911200	282217	2022	41.7	0	209767.7
911200	282233	1999	0	0	0
911200	282233	2001	0	0	0
911200	282233	2002	0	0	0
911200	282233	2017	0	0	0
911200	282233	2022	15.8	0	79480.32
911200	282249	1984	0	0	0
911200	282249	1999	0.1	0	0
911200	282249	2001	0.1	0	0
911200	282249	2022	4.4	0	22133.76
911200	282253	1999	1.5	0	0
911200	282253	2001	1.5	0	0
911200	282253	2014	0	0	0
911200	282253	2023	0	0	0

SWIS Code	Sum of Est. Full Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
282211	26032.32	1.0000	268,513	26,032
282213	16600.32	0.0317	7,089	526
282215	0	1.0000	8,482	0
282217	209767.68	0.0072	15,921	1,510
282233	79480.32	1.0000	838,264	79,480
282249	22133.76	0.0109	2,506	241
282253	0	0.0038	69	0
Grand Total	**354014.4**			

RP-7141 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Full Values
for the year 2026

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DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY	
Complaint Number	Hearing Date
26-SFA-18	01/15/26

RECEIVED
JAN 06 2026
New York State Department of Taxation & Finan
Date 1/5/2026 Time 12:54
Rec'd By P. Garland
Title OA1

PART ONE: GENERAL INFORMATION

1. Special Franchise Owners: ***Complete this section.***

a. Complainant Information

Samson Cablevision Corp.
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122 Telephone Number ( ) Fax Number

b. List of Assessing Units and Company's Estimates of Full Value *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Full Value	Company's Estimate of Full Value
Suffolk	Village of Brightwaters	456,505	32,383
Suffolk	Village of Islandia	952,905	82,310

2. Assessing Units: ***Complete this section.***

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( ) Telephone Number ( ) Fax Number

b. List of Companies and Assessing Unit's Estimates of Full Value *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Full Value	Assessing Unit's Estimate of Full Value

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise full value(s) for the year 2026 .

12/31/2025
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
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Telephone Number

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Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Improper Full Value**

Full value of property is erroneous.

☑ **B. Unlawful Full Value**

1. Tangible property included in value is not special franchise property.
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PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE FULL VALUE OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☑ **1. Inventory**

See attached.

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☑ **3. Other**

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12/31/2025
Date

Signature and Title

Clear Form

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NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

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Exhibit A

Exhibit A

Company Name: Samson Cablevision Corp.

Company ID: 943570

company_id	swis_code	as_of_yr	hwy_miles_1	priv_miles_2	Est. Full Va
943570	472801	1995	4.1	0	0
943570	472801	2002	4.1	0	0
943570	472801	2010	0	0	0
943570	472801	2013	0.1	0	0
943570	472801	2019	3	0	9432
943570	472801	2019-2	7.3	0	22951.2
943570	472801	2024	0	0	0
943570	472802	1995	3.2	0.9	0
943570	472802	2001	0.1	0.3	0
943570	472802	2002	3.5	1	0
943570	472802	2003	0.1	0	0
943570	472802	2004	0	0	0
943570	472802	2005	0	0.1	0
943570	472802	2006	0	0	0
943570	472802	2007	0.1	0	0
943570	472802	2008	0	0	0
943570	472802	2009	0	0.1	0
943570	472802	2010	0	0	0
943570	472802	2011	0	0	0
943570	472802	2012	0	0	0
943570	472802	2013	0	0	0
943570	472802	2014	0	0	0
943570	472802	2018	2.8	0	7042.56
943570	472802	2019	0.4	0	1257.6
943570	472802	2019-2	2.2	0	6916.8
943570	472802	2020	1.5	0	5659.2
943570	472802	2021	12.5	0	55020
943570	472802	2023	0.8	0	4527.36
943570	472802	2024	0.3	0	1886.4

SWIS Code	Sum of Est. Full Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
472801	32383.2	1	456,505	32,383
472802	82309.92	1	952,905	82,310
Grand Total	**114693.12**			

RP-7141 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Full Values
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY	
Complaint Number	Hearing Date
26-SFA-19	01/15/26

PART ONE: GENERAL INFORMATION

RECEIVED
JAN 06 2026
New York State Department of Taxation & Finance
Date 1/5/2026 Time 12:54
Rec'd By P. Garland
Title OA1

1. Special Franchise Owners: ***Complete this section.***

a. Complainant Information

Suffolk Cable of Shelter Islan
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122 ( )
Telephone Number Fax Number

b. List of Assessing Units and Company's Estimates of Full Value *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Full Value	Company's Estimate of Full Value
Suffolk	Village of Dering Harbor	67,775	6,036

2. Assessing Units: ***Complete this section.***

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( ) ( )
Telephone Number Fax Number

b. List of Companies and Assessing Unit's Estimates of Full Value *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Full Value	Assessing Unit's Estimate of Full Value

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise full value(s) for the year 2026 .

12/31/2025
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ A. Improper Full Value

Full value of property is erroneous.

☑ B. Unlawful Full Value

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE FULL VALUE OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☑ **1. Inventory**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ **2. Valuation**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ **3. Other**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

12/31/2025

Date

Signature and Title

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

Attachment 1
Form 7141

Supplement to Complaint on Tentative Special Franchise Full Values

Complainant herby disputes the tentative special franchise assessment determined by the State Office of Real Property Tax Services ("ORPTS") in the Notices of Special Franchise Assessment dated December 3, 2025 ("Notices"). Pursuant to 20 NYCRR 8197-4.2(b)(6), Complainant hereby incorporates by reference all facts, figures, and calculations provided in reports to the Commissioner for the village assessment roll to be filed in 2026. Additional information supporting the Complainant's position is attached hereto as Exhibit A. The calculations presented in Exhibit A, and the statements provided herein, establish that the tentative special franchise assessment determined by the State Office of Real Property Tax Services are excessive (by reason of overvaluation), misclassified, unequal (by reason of inequality), and unlawful (by reason of illegality).

Complainant arrived at its opinion of value by utilizing an estimated cost per mile of fiber mile build of $6,288 per mile and a ten-year straight line depreciation for miles currently in service. Specifically, Complainant first ascertained its inventory as of January 1, 2025, throughout the applicable assessing units. The number of miles by vintage year was multiplied by the cost per mile to arrive at a value as if such cable was installed on January 1, 2025. Complainant then depreciated its cable inventory by vintage year using a 10-year straight line depreciation method. The year indicated in the "as_of_yr" column was used for depreciation purposes. The resulting value was summed by each SWIS code, and the equalization rate supplied by ORPTS for the SWIS code was applied to this full value estimate. Supporting figures, and inventory organized by SWIS code and vintage year, are provided in Exhibit A.

Further, Complainant's assessment conflicts with and is preempted by the Cable Communications Policy Act of 1984, 47 U.S.C. § 521 *et seq.* (the "Cable Act"). As required under the Public Services Law, Complainant pays a franchise fee (as defined under the Cable Act, 47 U.S.C. § 542(g)(1)) to the localities included in this appeal. Complainant also pays a property tax on Complainant's special franchise that constitutes a franchise fee under the Cable Act. The amount of the property tax Complainant pays on its special franchise, when combined with the franchise fee, exceeds the five percent cap on franchise fees authorized under the Cable Act. To the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment (once finalized) complained of here, Complaint hereby claims its entitlement to such credit.

If not satisfied with the foregoing explanation and additional documentation included with its complaint, Complainant respectfully requests an opportunity to provide any additional documentation that ORPTS, through the hearing officer, may request. *See* 20 NYCRR § 8197-4.2(c)(2).

Exhibit A

Exhibit A

Company Name: Suffolk Cable of Shelter Islan

Company ID: 943580

company_id	swis_code	as_of_yr	hwy_miles_1	priv_miles_2	Est. Full Value
943580	473201	1995	0.4	0	0
943580	473201	2004	0	0	0
943580	473201	2005	0	0	0
943580	473201	2022	1.2	0	6036.48

SWIS Code	Sum of Est. Full Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
473201	6036.48	1	67,775	6,036
Grand Total	**6036.48**			

RP-7141 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Full Values
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE
FOR ORPTS USE ONLY

Complaint Number	Hearing Date
26-SFA-20	05/15/26

PART ONE: GENERAL INFORMATION

RECEIVED
JAN 06 2026

New York State Department of Taxation & Finance
Date 1/5/2026 Time 12:54
Rec'd By P. Garland OAT

1. **Special Franchise Owners:** *Complete this section.*

a. Complainant Information

Suffolk Cable Corp.
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122 Telephone Number ( ) Fax Number

b. List of Assessing Units and Company's Estimates of Full Value *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Full Value	Company's Estimate of Full Value
Suffolk	Village of Shoreham	20,031	0
Suffolk	Village of Port Jefferson	1,277,046	103,438

2. **Assessing Units:** *Complete this section.*

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( ) Telephone Number ( ) Fax Number

b. List of Companies and Assessing Unit's Estimates of Full Value *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Full Value	Assessing Unit's Estimate of Full Value

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise full value(s) for the year 2026 .

12/31/2025
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Improper Full Value**

Full value of property is erroneous.

☑ **B. Unlawful Full Value**

1. Tangible property included in value is not special franchise property.
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3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE FULL VALUE OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☑ 1. Inventory

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 *.)*

☑ 2. Valuation

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 *.)*

☑ 3. Other

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 *.)*

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

12/31/2025
Date

Signature and Title

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

Attachment 1
Form 7141

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Complainant herby disputes the tentative special franchise assessment determined by the State Office of Real Property Tax Services ("ORPTS") in the Notices of Special Franchise Assessment dated December 3, 2025 ("Notices"). Pursuant to 20 NYCRR 8197-4.2(b)(6), Complainant hereby incorporates by reference all facts, figures, and calculations provided in reports to the Commissioner for the village assessment roll to be filed in 2026. Additional information supporting the Complainant's position is attached hereto as Exhibit A. The calculations presented in Exhibit A, and the statements provided herein, establish that the tentative special franchise assessment determined by the State Office of Real Property Tax Services are excessive (by reason of overvaluation), misclassified, unequal (by reason of inequality), and unlawful (by reason of illegality).

Complainant arrived at its opinion of value by utilizing an estimated cost per mile of fiber mile build of $6,288 per mile and a ten-year straight line depreciation for miles currently in service. Specifically, Complainant first ascertained its inventory as of January 1, 2025, throughout the applicable assessing units. The number of miles by vintage year was multiplied by the cost per mile to arrive at a value as if such cable was installed on January 1, 2025. Complainant then depreciated its cable inventory by vintage year using a 10-year straight line depreciation method. The year indicated in the "as_of_yr" column was used for depreciation purposes. The resulting value was summed by each SWIS code, and the equalization rate supplied by ORPTS for the SWIS code was applied to this full value estimate. Supporting figures, and inventory organized by SWIS code and vintage year, are provided in Exhibit A.

Further, Complainant's assessment conflicts with and is preempted by the Cable Communications Policy Act of 1984, 47 U.S.C. § 521 *et seq.* (the "Cable Act"). As required under the Public Services Law, Complainant pays a franchise fee (as defined under the Cable Act, 47 U.S.C. § 542(g)(1)) to the localities included in this appeal. Complainant also pays a property tax on Complainant's special franchise that constitutes a franchise fee under the Cable Act. The amount of the property tax Complainant pays on its special franchise, when combined with the franchise fee, exceeds the five percent cap on franchise fees authorized under the Cable Act. To the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment (once finalized) complained of here, Complaint hereby claims its entitlement to such credit.

If not satisfied with the foregoing explanation and additional documentation included with its complaint, Complainant respectfully requests an opportunity to provide any additional documentation that ORPTS, through the hearing officer, may request. *See* 20 NYCRR § 8197-4.2(c)(2).

Exhibit A

Exhibit A

Company Name: Suffolk Cable Corp.

Company ID: 943820

company_id	swis_code	as_of_yr	hwy_miles_1	priv_miles_2	Est. Full Value
943820	472201	1995	1.5	0.2	0
943820	472201	2004	1.5	0	0
943820	472201	2012	0	0	0
943820	472201	2013	0	0	0
943820	472201	2017	0	0	0
943820	472201	2021	3.5	0	15405.6
943820	472201	2022	0.3	0	1509.12
943820	472211	1995	1.2	0	0
943820	472211	2004	1.4	0	0
943820	472213	1995	7.9	1.3	0
943820	472213	1998	0.1	0	0
943820	472213	2001	0	0	0
943820	472213	2002	0.4	0	0
943820	472213	2004	5.7	0	0
943820	472213	2007	0	0	0
943820	472213	2008	0	0	0
943820	472213	2010	0	0	0
943820	472213	2011	0	0	0
943820	472213	2012	0	0	0
943820	472213	2013	0	0	0
943820	472213	2014	0	0	0
943820	472213	2015	0	0	0
943820	472213	2016	0	0	0
943820	472213	2017	0	0	0
943820	472213	2021	23.5	0	103437.6

SWIS Code	Sum of Est. Full Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
472201	16914.72	0.0083	1,729	140
472211	0	1.0000	20,031	0
472213	103437.6	1.0000	1,277,046	103,438
Grand Total	**120352.32**			

RP-7142 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Assessments
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY	
Complaint Number	Hearing Date
26-SAA-21	01/15/26

RECEIVED
JAN 06 2026
New York State Department of Taxation & Finance
Date 1/5/2026 Time 12:54
Rec'd By P. Garland
Title OAI

PART ONE: GENERAL INFORMATION

1. **Special Franchise Owners:** *Complete this section.*

a. Complainant Information

Suffolk Cable Corp.
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 ~~Stewart Avenue, Bethpage,~~ NY 11714
Street Address, City, State, Zip

(516) 662-1122
Telephone Number

( )
Fax Number

b. List of Assessing Units and Company's Estimates of Assessment *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Assessment	Company's Estimate of Assessment
Suffolk	Village of Belle Terre	1,729	140

2. **Assessing Units:** *Complete this section.*

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( )
Telephone Number

( )
Fax Number

b. List of Companies and Assessing Unit's Estimates of Assessment *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Assessment	Assessing Unit(s) Estimate of Assessment

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise assessment(s) for the year 2026.

12/31/2025
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Unequal Assessment**

The tentative assessment did not reflect the proper equalization rate or uniform percentage of full value for the assessment roll in question.

☑ **B. Improper Full Value**

Full value of property is erroneous.

☑ **C. Unlawful Assessment**

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE ASSESSMENT OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☑ 1. Inventory

See attached.

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PART FOUR: CERTIFICATION

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ORPTS - EXEC
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Attachment 1
Form 7142

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Exhibit A

Exhibit A

Company Name: Suffolk Cable Corp.

Company ID: 943820

company_id	swis_code	as_of_yr	hwy_miles_1	priv_miles_2	Est. Full Value
943820	472201	1995	1.5	0.2	0
943820	472201	2004	1.5	0	0
943820	472201	2012	0	0	0
943820	472201	2013	0	0	0
943820	472201	2017	0	0	0
943820	472201	2021	3.5	0	15405.6
943820	472201	2022	0.3	0	1509.12
943820	472211	1995	1.2	0	0
943820	472211	2004	1.4	0	0
943820	472213	1995	7.9	1.3	0
943820	472213	1998	0.1	0	0
943820	472213	2001	0	0	0
943820	472213	2002	0.4	0	0
943820	472213	2004	5.7	0	0
943820	472213	2007	0	0	0
943820	472213	2008	0	0	0
943820	472213	2010	0	0	0
943820	472213	2011	0	0	0
943820	472213	2012	0	0	0
943820	472213	2013	0	0	0
943820	472213	2014	0	0	0
943820	472213	2015	0	0	0
943820	472213	2016	0	0	0
943820	472213	2017	0	0	0
943820	472213	2021	23.5	0	103437.6

SWIS Code	Sum of Est. Full Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
472201	16914.72	0.0083	1,729	140
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472213	103437.6	1.0000	1,277,046	103,438
Grand Total	**120352.32**			

RP-7141 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Full Values
for the year 2026

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DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY	
Complaint Number	Hearing Date
26-SAA-22	01/15/26

RECEIVED
JAN 06 2026

New York State Department of Taxation & Finance
Date 1/5/2026 Time 12:54
Rec'd By P. Garland OAI

PART ONE: GENERAL INFORMATION

1. **Special Franchise Owners:** *Complete this section.*

a. Complainant Information

Cablevision of Warwick
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122 Telephone Number ( ) Fax Number

b. List of Assessing Units and Company's Estimates of Full Value *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Full Value	Company's Estimate of Full Value
Orange	Village of Florida	1,101,169	159,464
Orange	Village of Greenwood Lak	670,468	94,131
Orange	Village of Warwick	550,534	74,513

2. **Assessing Units:** *Complete this section.*

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( ) Telephone Number ( ) Fax Number

b. List of Companies and Assessing Unit's Estimates of Full Value *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Full Value	Assessing Unit's Estimate of Full Value

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise full value(s) for the year 2026 .

12/31/2025
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Improper Full Value**

Full value of property is erroneous.

☑ **B. Unlawful Full Value**

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE FULL VALUE OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☑ 1. Inventory

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 *.)*

☑ 2. Valuation

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 *.)*

☑ 3. Other

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 *.)*

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

12/31/2025
Date

Signature and Title

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

Attachment 1
Form 7141

Supplement to Complaint on Tentative Special Franchise Full Values

Complainant herby disputes the tentative special franchise assessment determined by the State Office of Real Property Tax Services ("ORPTS") in the Notices of Special Franchise Assessment dated December 3, 2025 ("Notices"). Pursuant to 20 NYCRR 8197-4.2(b)(6), Complainant hereby incorporates by reference all facts, figures, and calculations provided in reports to the Commissioner for the village assessment roll to be filed in 2026. Additional information supporting the Complainant's position is attached hereto as Exhibit A. The calculations presented in Exhibit A, and the statements provided herein, establish that the tentative special franchise assessment determined by the State Office of Real Property Tax Services are excessive (by reason of overvaluation), misclassified, unequal (by reason of inequality), and unlawful (by reason of illegality).

Complainant arrived at its opinion of value by utilizing an estimated cost per mile of fiber mile build of $6,288 per mile and a ten-year straight line depreciation for miles currently in service. Specifically, Complainant first ascertained its inventory as of January 1, 2025, throughout the applicable assessing units. The number of miles by vintage year was multiplied by the cost per mile to arrive at a value as if such cable was installed on January 1, 2025. Complainant then depreciated its cable inventory by vintage year using a 10-year straight line depreciation method. The year indicated in the "as_of_yr" column was used for depreciation purposes. The resulting value was summed by each SWIS code, and the equalization rate supplied by ORPTS for the SWIS code was applied to this full value estimate. Supporting figures, and inventory organized by SWIS code and vintage year, are provided in Exhibit A.

Further, Complainant's assessment conflicts with and is preempted by the Cable Communications Policy Act of 1984, 47 U.S.C. § 521 *et seq.* (the "Cable Act"). As required under the Public Services Law, Complainant pays a franchise fee (as defined under the Cable Act, 47 U.S.C. § 542(g)(1)) to the localities included in this appeal. Complainant also pays a property tax on Complainant's special franchise that constitutes a franchise fee under the Cable Act. The amount of the property tax Complainant pays on its special franchise, when combined with the franchise fee, exceeds the five percent cap on franchise fees authorized under the Cable Act. To the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment (once finalized) complained of here, Complaint hereby claims its entitlement to such credit.

If not satisfied with the foregoing explanation and additional documentation included with its complaint, Complainant respectfully requests an opportunity to provide any additional documentation that ORPTS, through the hearing officer, may request. *See* 20 NYCRR § 8197-4.2(c)(2).

Exhibit A

Exhibit A

Company Name: Cablevision of Warwick

Company ID: 948000

company_id	swis_code	as_of_yr	hwy_miles_1	priv_miles_2	Est. Full Va
948000	335401	1996	8.9	0.1	0
948000	335401	1998	0.1	0	0
948000	335401	1999	0.2	0	0
948000	335401	2002	0.6	0	0
948000	335401	2005	0.1	0	0
948000	335401	2006	0.1	0.1	0
948000	335401	2007	0.2	0	0
948000	335401	2008	0.8	0.1	0
948000	335401	2011	0.1	0.2	0
948000	335401	2012	0.2	0.2	0
948000	335401	2014	0.1	0.1	0
948000	335401	2016	0.1	0	125.76
948000	335401	2017	0	0.1	0
948000	335401	2019	0.1	0.1	314.4
948000	335401	2023	28.1	0	159023.5
948000	335403	1996	3.4	0	0
948000	335403	1999	0.2	0	0
948000	335403	2006	0.2	0.1	0
948000	335403	2007	0.1	0.1	0
948000	335403	2011	0.1	0	0
948000	335403	2012	0.2	0	0
948000	335403	2020	7	0	26409.6
948000	335403	2021	0.1	0	440.16
948000	335403	2022	0.1	0	503.04
948000	335403	2023	11.8	0.1	66778.56
948000	335405	1996	11.7	0.2	0
948000	335405	1999	0.1	0	0
948000	335405	2003	0.1	0	0
948000	335405	2014	0	0.1	0
948000	335405	2020	0.1	0	377.28
948000	335405	2023	13.1	0	74135.52

SWIS Code	Sum of Est. Full Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
335401	159463.68	1	1,101,169	159,464
335403	94131.36	1	670,468	94,131
335405	74512.8	1	550,534	74,513
Grand Total	**328107.84**			

RP-7141 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Full Values
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY

Complaint Number	Hearing Date
26-SFA-24	03/12/26

New York State Department of Taxation & Finance
Date 2/27 Time 2:31
Rec'd By A. Lehman
Title OA1

RECEIVED
MAR 02 2026

PART ONE: GENERAL INFORMATION

1. **Special Franchise Owners:** *Complete this section.*

a. Complainant Information

Samson Cablevision Corp.
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122
Telephone Number

( )
Fax Number

b. List of Assessing Units and Company's Estimates of Full Value *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Full Value	Company's Estimate of Full Value
Suffolk County	Town of Islip	$17,556,523	$4,855,400

2. **Assessing Units:** *Complete this section.*

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( )
Telephone Number

( )
Fax Number

b. List of Companies and Assessing Unit's Estimates of Full Value *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Full Value	Assessing Unit's Estimate of Full Value

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise full value(s) for the year 2026 .

2/9/2026
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Improper Full Value**

Full value of property is erroneous.

☑ **B. Unlawful Full Value**

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE FULL VALUE OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☑ 1. Inventory

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ 2. Valuation

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ 3. Other

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

2/9/2026
Date

SVP - TAX
Signature and Title

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

Attachment 1
Form 7141

Supplement to Complaint on Tentative Special Franchise Full Values

Complainant hereby disputes the tentative special franchise assessment determined by the State Office of Real Property Tax Services ("ORPTS") in the Notices of Special Franchise Assessment dated February 4, 2026 ("Notices"). Pursuant to 20 NYCRR 8197-4.2(b)(6), Complainant hereby incorporates by reference all facts, figures, and calculations provided in reports to the Commissioner for the village assessment roll to be filed in 2026. Additional information supporting the Complainant's position is attached hereto as Exhibit A. The calculations presented in Exhibit A, and the statements provided herein, establish that the tentative special franchise assessment determined by the State Office of Real Property Tax Services are excessive (by reason of overvaluation), misclassified, unequal (by reason of inequality), and unlawful (by reason of illegality).

Complainant arrived at its opinion of value by utilizing an estimated cost per mile of fiber mile build of $20,000 per mile and a ten-year straight line depreciation for miles currently in service. Specifically, Complainant first ascertained its inventory as of January 1, 2025, throughout the applicable assessing units. The number of miles by vintage year was multiplied by the cost per mile to arrive at a value as if such cable was installed on January 1, 2025. Complainant then depreciated its cable inventory by vintage year using a 10-year straight line depreciation method. The resulting value was summed by each SWIS code, and the equalization rate supplied by ORPTS for the SWIS code was applied to this full value estimate. Supporting figures are provided in Exhibit A.

Further, Complainant's assessment conflicts with and is preempted by the Cable Communications Policy Act of 1984, 47 U.S.C. § 521 *et seq.* (the "Cable Act"). As required under the Public Services Law, Complainant pays a franchise fee (as defined under the Cable Act, 47 U.S.C. § 542(g)(1)) to the localities included in this appeal. Complainant also pays a property tax on Complainant's special franchise that constitutes a franchise fee under the Cable Act. The amount of the property tax Complainant pays on its special franchise, when combined with the franchise fee, exceeds the five percent cap on franchise fees authorized under the Cable Act. To the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment (once finalized) complained of here, Complaint hereby claims its entitlement to such credit.

If not satisfied with the foregoing explanation and additional documentation included with its complaint, Complainant respectfully requests an opportunity to provide any additional documentation that ORPTS, through the hearing officer, may request. *See* 20 NYCRR § 8197-4.2(c)(2).

EXHIBIT A

Exhibit A
Company Name: Samson Cablevision Corp.
Company ID: 943570

Full Value Number	Sum of Est. Full. Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
943570-4728	4,855,400	1	17,556,523	4,855,400
Grand Total	**4,855,400**			

RP-7141 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Full Values
for the year 2026

DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY

Complaint Number	Hearing Date
26-SFA-25	03/12/26

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

New York State Department of Taxation & Finance
Date 2/27 Time 2:31
Rec'd By A. Lehman
Title OAT

RECEIVED
MAR 02 2026

PART ONE: GENERAL INFORMATION

1. **Special Franchise Owners:** *Complete this section.*

a. Complainant Information

Suffolk Cable of Shelter Islan
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122 ( )
Telephone Number Fax Number

b. List of Assessing Units and Company's Estimates of Full Value *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Full Value	Company's Estimate of Full Value
Suffolk County	Town of Shelter Island	$320,524	$75,400
Suffolk County	Town of Southampton	$41,491	$4,000

2. **Assessing Units:** *Complete this section.*

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( ) ( )
Telephone Number Fax Number

b. List of Companies and Assessing Unit's Estimates of Full Value *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Full Value	Assessing Unit's Estimate of Full Value

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise full value(s) for the year 2026 .

2/9/2026
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Improper Full Value**

Full value of property is erroneous.

☑ **B. Unlawful Full Value**

1. Tangible property included in value is not special franchise property.
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3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE FULL VALUE OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☑ 1. Inventory

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ 2. Valuation

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ 3. Other

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

2/9/2026
Date

SVP - TAX
Signature and Title

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

Attachment 1
Form 7141

Supplement to Complaint on Tentative Special Franchise Full Values

Complainant hereby disputes the tentative special franchise assessment determined by the State Office of Real Property Tax Services ("ORPTS") in the Notices of Special Franchise Assessment dated February 4, 2026 ("Notices"). Pursuant to 20 NYCRR 8197-4.2(b)(6), Complainant hereby incorporates by reference all facts, figures, and calculations provided in reports to the Commissioner for the village assessment roll to be filed in 2026. Additional information supporting the Complainant's position is attached hereto as Exhibit A. The calculations presented in Exhibit A, and the statements provided herein, establish that the tentative special franchise assessment determined by the State Office of Real Property Tax Services are excessive (by reason of overvaluation), misclassified, unequal (by reason of inequality), and unlawful (by reason of illegality).

Complainant arrived at its opinion of value by utilizing an estimated cost per mile of fiber mile build of $20,000 per mile and a ten-year straight line depreciation for miles currently in service. Specifically, Complainant first ascertained its inventory as of January 1, 2025, throughout the applicable assessing units. The number of miles by vintage year was multiplied by the cost per mile to arrive at a value as if such cable was installed on January 1, 2025. Complainant then depreciated its cable inventory by vintage year using a 10-year straight line depreciation method. The resulting value was summed by each SWIS code, and the equalization rate supplied by ORPTS for the SWIS code was applied to this full value estimate. Supporting figures are provided in Exhibit A.

Further, Complainant's assessment conflicts with and is preempted by the Cable Communications Policy Act of 1984, 47 U.S.C. § 521 *et seq*. (the "Cable Act"). As required under the Public Services Law, Complainant pays a franchise fee (as defined under the Cable Act, 47 U.S.C. § 542(g)(1)) to the localities included in this appeal. Complainant also pays a property tax on Complainant's special franchise that constitutes a franchise fee under the Cable Act. The amount of the property tax Complainant pays on its special franchise, when combined with the franchise fee, exceeds the five percent cap on franchise fees authorized under the Cable Act. To the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment (once finalized) complained of here, Complaint hereby claims its entitlement to such credit.

If not satisfied with the foregoing explanation and additional documentation included with its complaint, Complainant respectfully requests an opportunity to provide any additional documentation that ORPTS, through the hearing officer, may request. *See* 20 NYCRR § 8197-4.2(c)(2).

EXHIBIT A

Exhibit A
Company Name: Suffolk Cable of Shelter Islan
Company ID: 943580

Full Value Number	Sum of Est. Full. Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
943580-4732	75,400	1	320,524	75,400
943580-4736	4,000	1	41,491	4,000
Grand Total	**79,400**			

RP-7142 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Assessments
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY	
Complaint Number	Hearing Date
26-SFA-24	03/12/26

New York State Department of Taxation & Finance
Date 2/27 Time 2:31
Rec'd By A. Lehman
Title OAT

RECEIVED
MAR 02 2026

PART ONE: GENERAL INFORMATION

1. **Special Franchise Owners:** *Complete this section.*

a. Complainant Information

Suffolk Cable Corp.
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122 Telephone Number ( ) Fax Number

b. List of Assessing Units and Company's Estimates of Assessment *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Assessment	Company's Estimate of Assessment
Suffolk County	Town of Brookhaven	$139,512	$43,630

2. **Assessing Units:** *Complete this section.*

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( ) Telephone Number ( ) Fax Number

b. List of Companies and Assessing Unit's Estimates of Assessment *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Assessment	Assessing Unit(s) Estimate of Assessment

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise assessment(s) for the year 2026.

2/9/2026
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Unequal Assessment**

The tentative assessment did not reflect the proper equalization rate or uniform percentage of full value for the assessment roll in question.

☑ **B. Improper Full Value**

Full value of property is erroneous.

☑ **C. Unlawful Assessment**

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE ASSESSMENT OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☑ 1. Inventory

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ 2. Valuation

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ 3. Other

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PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

2/9/2026
Date

SVP - TAX
Signature/Title

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

Attachment 1
Form 7142

Supplement to Complaint on Tentative Special Franchise Assessment

Complainant hereby disputes the tentative special franchise assessment determined by the State Office of Real Property Tax Services ("ORPTS") in the Notice of Special Franchise Assessment dated February 4, 2026 ("Notices"). Pursuant to 20 NYCRR 8197-4.2(b)(6), Complainant hereby incorporates by reference all facts, figures, and calculations provided in reports to the Commissioner for the village assessment roll to be filed in 2026. Additional information supporting the Complainant's position is attached hereto as Exhibit A. The calculations presented in Exhibit A, and the statements provided herein, establish that the tentative special franchise assessment determined by the State Office of Real Property Tax Services are excessive (by reason of overvaluation), misclassified, unequal (by reason of inequality), and unlawful (by reason of illegality).

Complainant arrived at its opinion of value by utilizing an estimated cost per mile of fiber mile build of $20,000 per mile and a ten-year straight line depreciation for miles currently in service. Specifically, Complainant first ascertained its inventory as of January 1, 2025, throughout the applicable assessing units. The number of miles by vintage year was multiplied by the cost per mile to arrive at a value as if such cable was installed on January 1, 2025. Complainant then depreciated its cable inventory by vintage year using a 10-year straight line depreciation method. The resulting value was summed by each SWIS code, and the equalization rate supplied by ORPTS for the SWIS code was applied to this full value estimate. Supporting figures are provided in Exhibit A.

Further, Complainant's assessment conflicts with and is preempted by the Cable Communications Policy Act of 1984, 47 U.S.C. § 521 *et seq.* (the "Cable Act"). As required under the Public Services Law, Complainant pays a franchise fee (as defined under the Cable Act, 47 U.S.C. § 542(g)(1)) to the localities included in this appeal. Complainant also pays a property tax on Complainant's special franchise that constitutes a franchise fee under the Cable Act. The amount of the property tax Complainant pays on its special franchise, when combined with the franchise fee, exceeds the five percent cap on franchise fees authorized under the Cable Act. To the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment (once finalized) complained of here, Complaint hereby claims its entitlement to such credit.

If not satisfied with the foregoing explanation and additional documentation included with its complaint, Complainant respectfully requests an opportunity to provide any additional documentation that ORPTS, through the hearing officer, may request. *See* 20 NYCRR § 8197-4.2(c)(2).

EXHIBIT A

Exhibit A
Company Name: Suffolk Cable Corp.
Company ID: 943820

Assessment Number	Sum of Est. Full. Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
943820-4722	9,089,600	0.0048	139,512	43,630
Grand Total	**9,089,600**			

RP-7141 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Full Values
for the year 2026

DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY	
Complaint Number	Hearing Date
26-SFA-27	03/12/26

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

New York State Department of Taxation & Finance
Date 2/27 Time 2:31
Rec'd By A. Lehman
Title OA
RECEIVED
MAR 02 2026

PART ONE: GENERAL INFORMATION

1. **Special Franchise Owners:** *Complete this section.*

a. Complainant Information

Cablevision System Islip Corp.
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122 ( )
Telephone Number Fax Number

b. List of Assessing Units and Company's Estimates of Full Value *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Full Value	Company's Estimate of Full Value
Suffolk County	Town of Islip	$3,812,844	$1,023,800

2. **Assessing Units:** *Complete this section.*

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( ) ( )
Telephone Number Fax Number

b. List of Companies and Assessing Unit's Estimates of Full Value *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Full Value	Assessing Unit's Estimate of Full Value

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise full value(s) for the year 2026 .

2/9/2026
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Improper Full Value**

Full value of property is erroneous.

☑ **B. Unlawful Full Value**

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE FULL VALUE OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☑ 1. **Inventory**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ 2. **Valuation**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ 3. **Other**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

2/9/2026
Date

SVP - TAX
Signature and Title

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

Attachment 1
Form 7141

Supplement to Complaint on Tentative Special Franchise Full Values

Complainant hereby disputes the tentative special franchise assessment determined by the State Office of Real Property Tax Services ("ORPTS") in the Notices of Special Franchise Assessment dated February 4, 2026 ("Notices"). Pursuant to 20 NYCRR 8197-4.2(b)(6), Complainant hereby incorporates by reference all facts, figures, and calculations provided in reports to the Commissioner for the village assessment roll to be filed in 2026. Additional information supporting the Complainant's position is attached hereto as Exhibit A. The calculations presented in Exhibit A, and the statements provided herein, establish that the tentative special franchise assessment determined by the State Office of Real Property Tax Services are excessive (by reason of overvaluation), misclassified, unequal (by reason of inequality), and unlawful (by reason of illegality).

Complainant arrived at its opinion of value by utilizing an estimated cost per mile of fiber mile build of $20,000 per mile and a ten-year straight line depreciation for miles currently in service. Specifically, Complainant first ascertained its inventory as of January 1, 2025, throughout the applicable assessing units. The number of miles by vintage year was multiplied by the cost per mile to arrive at a value as if such cable was installed on January 1, 2025. Complainant then depreciated its cable inventory by vintage year using a 10-year straight line depreciation method. The resulting value was summed by each SWIS code, and the equalization rate supplied by ORPTS for the SWIS code was applied to this full value estimate. Supporting figures are provided in Exhibit A.

Further, Complainant's assessment conflicts with and is preempted by the Cable Communications Policy Act of 1984, 47 U.S.C. § 521 *et seq.* (the "Cable Act"). As required under the Public Services Law, Complainant pays a franchise fee (as defined under the Cable Act, 47 U.S.C. § 542(g)(1)) to the localities included in this appeal. Complainant also pays a property tax on Complainant's special franchise that constitutes a franchise fee under the Cable Act. The amount of the property tax Complainant pays on its special franchise, when combined with the franchise fee, exceeds the five percent cap on franchise fees authorized under the Cable Act. To the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment (once finalized) complained of here, Complaint hereby claims its entitlement to such credit.

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EXHIBIT A

Exhibit A
Company Name: Cablevision System Islip Corp.
Company ID: 944740

Full Value Number	Sum of Est. Full. Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
944740-4728	1,023,800	1	3,812,844	1,023,800
Grand Total	**1,023,800**			

RP-7141 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Full Values
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE
FOR ORPTS USE ONLY

Complaint Number	Hearing Date
26-SFA-28	03/12/26

New York State Department of Taxation & Finance
Date 2/27 Time 2:31
Rec'd By A. Lehman
Title OA

PART ONE: GENERAL INFORMATION

1. **Special Franchise Owners:** *Complete this section.*

a. Complainant Information

Cablevision of Wappinger Falls
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

RECEIVED
MAR 02 2026

(516) 662-1122
Telephone Number

( )
Fax Number

b. List of Assessing Units and Company's Estimates of Full Value *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Full Value	Company's Estimate of Full Value
See attached.			

2. **Assessing Units:** *Complete this section.*

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( )
Telephone Number

( )
Fax Number

b. List of Companies and Assessing Unit's Estimates of Full Value *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Full Value	Assessing Unit's Estimate of Full Value

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise full value(s) for the year 2026 .

2/9/2026
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Improper Full Value**

Full value of property is erroneous.

☑ **B. Unlawful Full Value**

1. Tangible property included in value is not special franchise property.
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3. Value includes property that is exempt.

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

2/9/2026
Date

SVP - TAX
Signature and Title

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

Attachment 1
Form 7141

Supplement to Complaint on Tentative Special Franchise Full Values

Complainant hereby disputes the tentative special franchise assessment determined by the State Office of Real Property Tax Services ("ORPTS") in the Notices of Special Franchise Assessment dated February 4, 2026 ("Notices"). Pursuant to 20 NYCRR 8197-4.2(b)(6), Complainant hereby incorporates by reference all facts, figures, and calculations provided in reports to the Commissioner for the village assessment roll to be filed in 2026. Additional information supporting the Complainant's position is attached hereto as Exhibit A. The calculations presented in Exhibit A, and the statements provided herein, establish that the tentative special franchise assessment determined by the State Office of Real Property Tax Services are excessive (by reason of overvaluation), misclassified, unequal (by reason of inequality), and unlawful (by reason of illegality).

Complainant arrived at its opinion of value by utilizing an estimated cost per mile of fiber mile build of $20,000 per mile and a ten-year straight line depreciation for miles currently in service. Specifically, Complainant first ascertained its inventory as of January 1, 2025, throughout the applicable assessing units. The number of miles by vintage year was multiplied by the cost per mile to arrive at a value as if such cable was installed on January 1, 2025. Complainant then depreciated its cable inventory by vintage year using a 10-year straight line depreciation method. The resulting value was summed by each SWIS code, and the equalization rate supplied by ORPTS for the SWIS code was applied to this full value estimate. Supporting figures are provided in Exhibit A.

Further, Complainant's assessment conflicts with and is preempted by the Cable Communications Policy Act of 1984, 47 U.S.C. § 521 *et seq.* (the "Cable Act"). As required under the Public Services Law, Complainant pays a franchise fee (as defined under the Cable Act, 47 U.S.C. § 542(g)(1)) to the localities included in this appeal. Complainant also pays a property tax on Complainant's special franchise that constitutes a franchise fee under the Cable Act. The amount of the property tax Complainant pays on its special franchise, when combined with the franchise fee, exceeds the five percent cap on franchise fees authorized under the Cable Act. To the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment (once finalized) complained of here, Complaint hereby claims its entitlement to such credit.

If not satisfied with the foregoing explanation and additional documentation included with its complaint, Complainant respectfully requests an opportunity to provide any additional documentation that ORPTS, through the hearing officer, may request. *See* 20 NYCRR § 8197-4.2(c)(2).

EXHIBIT A

Exhibit A
Company Name: Cablevision of Wappinger Falls
Company ID: 946100

Full Value Number	Sum of Est. Full. Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
946100-1302	357,800	1	1,488,555	357,800
946100-1328	589,800	1	2,967,659	589,800
946100-1330	518,600	1	2,321,283	518,600
946100-1332	37,600	1	428,478	37,600
946100-1334	6,000	1	246,789	6,000
946100-1346	12,600	1	292,204	12,600
946100-1356	874,200	1	3,734,700	874,200
946100-3311	0	1	3,764	0
946100-3320	627,600	1	1,329,759	627,600
946100-3324	0	1	10,144	0
946100-3340	1,246,400	1	2,657,050	1246400
946100-3346	0	1	13,205	0
946100-3348	0	1	7,686	0
946100-3358	208,000	1	540,267	208,000
946100-3726	569,800	1	1,912,177	569,800
946100-5122	0	1	11,258	0
946100-5132	23,600	1	708,557	23,600
946100-5136	800	1	9,587	800
946100-5142	11,200	1	212,537	11,200
Grand Total	**5,084,000**			

RP-7142 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Assessments
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY	
Complaint Number	Hearing Date
26-SPA-29	03/12/26

New York State Department of Taxation & Finance
Date 2/27 Time 2:31
Rec'd By A. Lehman
Title OAL

RECEIVED
MAR 02 2026

PART ONE: GENERAL INFORMATION

1. **Special Franchise Owners:** *Complete this section.*

a. Complainant Information

Cablevision of Brookhaven Inc.
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122 — Telephone Number
( ) — Fax Number

b. List of Assessing Units and Company's Estimates of Assessment *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Assessment	Company's Estimate of Assessment
Suffolk County	Town of Brookhaven	$104,859	$29,521

2. **Assessing Units:** *Complete this section.*

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( ) — Telephone Number
( ) — Fax Number

b. List of Companies and Assessing Unit's Estimates of Assessment *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Assessment	Assessing Unit(s) Estimate of Assessment

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise assessment(s) for the year 2026.

2/9/2026
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Unequal Assessment**

The tentative assessment did not reflect the proper equalization rate or uniform percentage of full value for the assessment roll in question.

☑ **B. Improper Full Value**

Full value of property is erroneous.

☑ **C. Unlawful Assessment**

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE ASSESSMENT OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☑ **1. Inventory**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ **2. Valuation**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ **3. Other**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

2/9/2026
Date

SVP - TAX
Signature/Title

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

Attachment 1
Form 7142

Supplement to Complaint on Tentative Special Franchise Assessment

Complainant hereby disputes the tentative special franchise assessment determined by the State Office of Real Property Tax Services ("ORPTS") in the Notice of Special Franchise Assessment dated February 4, 2026 ("Notices"). Pursuant to 20 NYCRR 8197-4.2(b)(6), Complainant hereby incorporates by reference all facts, figures, and calculations provided in reports to the Commissioner for the village assessment roll to be filed in 2026. Additional information supporting the Complainant's position is attached hereto as Exhibit A. The calculations presented in Exhibit A, and the statements provided herein, establish that the tentative special franchise assessment determined by the State Office of Real Property Tax Services are excessive (by reason of overvaluation), misclassified, unequal (by reason of inequality), and unlawful (by reason of illegality).

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If not satisfied with the foregoing explanation and additional documentation included with its complaint, Complainant respectfully requests an opportunity to provide any additional documentation that ORPTS, through the hearing officer, may request. *See* 20 NYCRR § 8197-4.2(c)(2).

EXHIBIT A

Exhibit A
Company Name: Cablevision of Brookhaven Inc.
Company ID: 904000

Assessment Number	Sum of Est. Full. Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
904000-4722	6,150,200	0.0048	104,859	29,521
Grand Total	**6,150,200**			

RP-7141 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Full Values
for the year 2026

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DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY	
Complaint Number	Hearing Date
26-SPA-30	08/12/26

New York State Department of Taxation & Finance
Date 2/27 Time 2:31
Rec'd By A. Lehman
Title OA

RECEIVED
MAR 02 2026

PART ONE: GENERAL INFORMATION

1. **Special Franchise Owners:** *Complete this section.*

a. Complainant Information

Cablevision of Warwick
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122 ( )
Telephone Number Fax Number

b. List of Assessing Units and Company's Estimates of Full Value *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Full Value	Company's Estimate of Full Value
See attached.			

2. **Assessing Units:** *Complete this section.*

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( ) ( )
Telephone Number Fax Number

b. List of Companies and Assessing Unit's Estimates of Full Value *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Full Value	Assessing Unit's Estimate of Full Value

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise full value(s) for the year 2026 .

2/9/2026
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

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PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Improper Full Value**

Full value of property is erroneous.

☑ **B. Unlawful Full Value**

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(Check and complete one or more)

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(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

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2/9/2026
Date

SVP - TAX
Signature and Title

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ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

Attachment 1
Form 7141

Supplement to Complaint on Tentative Special Franchise Full Values

Complainant hereby disputes the tentative special franchise assessment determined by the State Office of Real Property Tax Services ("ORPTS") in the Notices of Special Franchise Assessment dated February 4, 2026 ("Notices"). Pursuant to 20 NYCRR 8197-4.2(b)(6), Complainant hereby incorporates by reference all facts, figures, and calculations provided in reports to the Commissioner for the village assessment roll to be filed in 2026. Additional information supporting the Complainant's position is attached hereto as Exhibit A. The calculations presented in Exhibit A, and the statements provided herein, establish that the tentative special franchise assessment determined by the State Office of Real Property Tax Services are excessive (by reason of overvaluation), misclassified, unequal (by reason of inequality), and unlawful (by reason of illegality).

Complainant arrived at its opinion of value by utilizing an estimated cost per mile of fiber mile build of $20,000 per mile and a ten-year straight line depreciation for miles currently in service. Specifically, Complainant first ascertained its inventory as of January 1, 2025, throughout the applicable assessing units. The number of miles by vintage year was multiplied by the cost per mile to arrive at a value as if such cable was installed on January 1, 2025. Complainant then depreciated its cable inventory by vintage year using a 10-year straight line depreciation method. The resulting value was summed by each SWIS code, and the equalization rate supplied by ORPTS for the SWIS code was applied to this full value estimate. Supporting figures are provided in Exhibit A.

Further, Complainant's assessment conflicts with and is preempted by the Cable Communications Policy Act of 1984, 47 U.S.C. § 521 *et seq.* (the "Cable Act"). As required under the Public Services Law, Complainant pays a franchise fee (as defined under the Cable Act, 47 U.S.C. § 542(g)(1)) to the localities included in this appeal. Complainant also pays a property tax on Complainant's special franchise that constitutes a franchise fee under the Cable Act. The amount of the property tax Complainant pays on its special franchise, when combined with the franchise fee, exceeds the five percent cap on franchise fees authorized under the Cable Act. To the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment (once finalized) complained of here, Complaint hereby claims its entitlement to such credit.

If not satisfied with the foregoing explanation and additional documentation included with its complaint, Complainant respectfully requests an opportunity to provide any additional documentation that ORPTS, through the hearing officer, may request. *See* 20 NYCRR § 8197-4.2(c)(2).

EXHIBIT A

Exhibit A
Company Name: Cablevision of Warwick
Company ID: 948000

Full Value Number	Sum of Est. Full. Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
948000-3322	1,267,200	1	2,319,985	1,267,200
948000-3354	4,126,200	1	7,556,129	4,126,200
948000-3332	7,800	1	116,188	7,800
948000-3338	24,400	1	127,446	24,400
948000-3356	0	1	737	0
Grand Total	**5,425,600**			

RP-7142 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Assessments
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE
FOR ORPTS USE ONLY

Complaint Number	Hearing Date
26-SFA-31	03/12/26

New York State Department of Taxation & Finance
Date 2/27 Time 2:31
Rec'd By A. Lehman
Title OAA

RECEIVED
MAR 02 2026

PART ONE: GENERAL INFORMATION

1. **Special Franchise Owners:** *Complete this section.*

a. Complainant Information

Cblvsn. Sys., Huntington Corp.
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122 Telephone Number

( ) Fax Number

b. List of Assessing Units and Company's Estimates of Assessment *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Assessment	Company's Estimate of Assessment
Suffolk	Village of Huntington Ba	976	193

2. **Assessing Units:** *Complete this section.*

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( ) Telephone Number

( ) Fax Number

b. List of Companies and Assessing Unit's Estimates of Assessment *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Assessment	Assessing Unit(s) Estimate of Assessment

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise assessment(s) for the year 2026.

2/9/2026
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Unequal Assessment**

The tentative assessment did not reflect the proper equalization rate or uniform percentage of full value for the assessment roll in question.

☑ **B. Improper Full Value**

Full value of property is erroneous.

☑ **C. Unlawful Assessment**

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE ASSESSMENT OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☑ **1. Inventory**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3___.)

☑ **2. Valuation**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3___.)

☑ **3. Other**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3___.)

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

2/9/2026
Date



SVP - TAX
Signature/Title

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

Attachment 1
Form 7142

Supplement to Complaint on Tentative Special Franchise Assessment

Complainant hereby disputes the tentative special franchise assessment determined by the State Office of Real Property Tax Services ("ORPTS") in the Notice of Special Franchise Assessment dated January 23, 2026 ("Notices"). Pursuant to 20 NYCRR 8197-4.2(b)(6), Complainant hereby incorporates by reference all facts, figures, and calculations provided in reports to the Commissioner for the village assessment roll to be filed in 2026. Additional information supporting the Complainant's position is attached hereto as Exhibit A. The calculations presented in Exhibit A, and the statements provided herein, establish that the tentative special franchise assessment determined by the State Office of Real Property Tax Services are excessive (by reason of overvaluation), misclassified, unequal (by reason of inequality), and unlawful (by reason of illegality).

Complainant arrived at its opinion of value by utilizing an estimated cost per mile of fiber mile build of $20,000 per mile and a ten-year straight line depreciation for miles currently in service. Specifically, Complainant first ascertained its inventory as of January 1, 2024, throughout the applicable assessing units. The number of miles by vintage year was multiplied by the cost per mile to arrive at a value as if such cable was installed on January 1, 2024. Complainant then depreciated its cable inventory by vintage year using a 10-year straight line depreciation method. The resulting value was summed by each SWIS code, and the equalization rate supplied by ORPTS for the SWIS code was applied to this full value estimate. Supporting figures are provided in Exhibit A.

Further, Complainant's assessment conflicts with and is preempted by the Cable Communications Policy Act of 1984, 47 U.S.C. § 521 *et seq.* (the "Cable Act"). As required under the Public Services Law, Complainant pays a franchise fee (as defined under the Cable Act, 47 U.S.C. § 542(g)(1)) to the localities included in this appeal. Complainant also pays a property tax on Complainant's special franchise that constitutes a franchise fee under the Cable Act. The amount of the property tax Complainant pays on its special franchise, when combined with the franchise fee, exceeds the five percent cap on franchise fees authorized under the Cable Act. To the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment (once finalized) complained of here, Complaint hereby claims its entitlement to such credit.

If not satisfied with the foregoing explanation and additional documentation included with its complaint, Complainant respectfully requests an opportunity to provide any additional documentation that ORPTS, through the hearing officer, may request. *See* 20 NYCRR § 8197-4.2(c)(2).

EXHIBIT A

Exhibit A
Company Name: Cblvsn. Sys., Huntington Corp.
Company ID: 906050

Assessment Number	Sum of Est. Full. Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
906050-472603	37,200	0.0052	976	193
Grand Total	**37,200**			

RP-7142 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Assessments
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY	
Complaint Number	Hearing Date
26-SFA-32	03/12/26

New York State Department of Taxation & Finance
Date 2/27 Time 2:31
Rec'd By A. Lehman
Title OA1

RECEIVED
MAR 02 2026

PART ONE: GENERAL INFORMATION

1. **Special Franchise Owners:** *Complete this section.*

a. Complainant Information

Cblvsn. Sys., Huntington Corp
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122
Telephone Number

( )
Fax Number

b. List of Assessing Units and Company's Estimates of Assessment *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Assessment	~~Company's Estimate~~ of Assessment
Suffolk County	Town of Huntington	$84,137	$26,969

2. **Assessing Units:** *Complete this section.*

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( )
Telephone Number

( )
Fax Number

b. List of Companies and Assessing Unit's Estimates of Assessment *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Assessment	Assessing Unit(s) Estimate of Assessment

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise assessment(s) for the year 2026.

2/9/2026
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Unequal Assessment**

The tentative assessment did not reflect the proper equalization rate or uniform percentage of full value for the assessment roll in question.

☑ **B. Improper Full Value**

Full value of property is erroneous.

☑ **C. Unlawful Assessment**

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE ASSESSMENT OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☑ **1. Inventory**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ **2. Valuation**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ **3. Other**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

2/9/2026
Date

SVP - TAX
Signature/Title

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

Attachment 1
Form 7142

Supplement to Complaint on Tentative Special Franchise Assessment

Complainant hereby disputes the tentative special franchise assessment determined by the State Office of Real Property Tax Services ("ORPTS") in the Notice of Special Franchise Assessment dated February 4, 2026 ("Notices"). Pursuant to 20 NYCRR 8197-4.2(b)(6), Complainant hereby incorporates by reference all facts, figures, and calculations provided in reports to the Commissioner for the village assessment roll to be filed in 2026. Additional information supporting the Complainant's position is attached hereto as Exhibit A. The calculations presented in Exhibit A, and the statements provided herein, establish that the tentative special franchise assessment determined by the State Office of Real Property Tax Services are excessive (by reason of overvaluation), misclassified, unequal (by reason of inequality), and unlawful (by reason of illegality).

Complainant arrived at its opinion of value by utilizing an estimated cost per mile of fiber mile build of $20,000 per mile and a ten-year straight line depreciation for miles currently in service. Specifically, Complainant first ascertained its inventory as of January 1, 2025, throughout the applicable assessing units. The number of miles by vintage year was multiplied by the cost per mile to arrive at a value as if such cable was installed on January 1, 2025. Complainant then depreciated its cable inventory by vintage year using a 10-year straight line depreciation method. The resulting value was summed by each SWIS code, and the equalization rate supplied by ORPTS for the SWIS code was applied to this full value estimate. Supporting figures are provided in Exhibit A.

Further, Complainant's assessment conflicts with and is preempted by the Cable Communications Policy Act of 1984, 47 U.S.C. § 521 *et seq.* (the "Cable Act"). As required under the Public Services Law, Complainant pays a franchise fee (as defined under the Cable Act, 47 U.S.C. § 542(g)(1)) to the localities included in this appeal. Complainant also pays a property tax on Complainant's special franchise that constitutes a franchise fee under the Cable Act. The amount of the property tax Complainant pays on its special franchise, when combined with the franchise fee, exceeds the five percent cap on franchise fees authorized under the Cable Act. To the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment (once finalized) complained of here, Complaint hereby claims its entitlement to such credit.

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EXHIBIT A

Exhibit A
Company Name: Cblvsn. Sys., Huntington Corp.
Company ID: 906050

Assessment Number	Sum of Est. Full. Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
906050-4726	5,993,000	0.0045	84,137	26,969
Grand Total	**5,993,000**			

RP-7141 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Full Values
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE
FOR ORPTS USE ONLY

Complaint Number	Hearing Date
26-SFA-33	03/12/26

New York State Department of Taxation & Finance
Date 2/27 Time 2:31
Rec'd By A. Lehman
Title OAT

RECEIVED
MAR 02 2026

PART ONE: GENERAL INFORMATION

1. **Special Franchise Owners:** *Complete this section.*

a. Complainant Information

Suffolk Cable of Smithtown
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122 ( )
Telephone Number Fax Number

b. List of Assessing Units and Company's Estimates of Full Value *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Full Value	Company's Estimate of Full Value
Suffolk County	Town of Islip	$224,430	$0

2. **Assessing Units:** *Complete this section.*

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( ) ( )
Telephone Number Fax Number

b. List of Companies and Assessing Unit's Estimates of Full Value *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Full Value	Assessing Unit's Estimate of Full Value

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise full value(s) for the year 2026 .

2/9/2026
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Improper Full Value**

Full value of property is erroneous.

☑ **B. Unlawful Full Value**

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE FULL VALUE OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☑ 1. **Inventory**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ 2. **Valuation**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ 3. **Other**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

2/9/2026
Date

SVP - TAX
Signature and Title

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

Attachment 1
Form 7141

Supplement to Complaint on Tentative Special Franchise Full Values

Complainant hereby disputes the tentative special franchise assessment determined by the State Office of Real Property Tax Services ("ORPTS") in the Notices of Special Franchise Assessment dated February 4, 2026 ("Notices"). Pursuant to 20 NYCRR 8197-4.2(b)(6), Complainant hereby incorporates by reference all facts, figures, and calculations provided in reports to the Commissioner for the village assessment roll to be filed in 2026. Additional information supporting the Complainant's position is attached hereto as Exhibit A. The calculations presented in Exhibit A, and the statements provided herein, establish that the tentative special franchise assessment determined by the State Office of Real Property Tax Services are excessive (by reason of overvaluation), misclassified, unequal (by reason of inequality), and unlawful (by reason of illegality).

Complainant does not own any special franchise property located in the Town of Islip. Accordingly, there is no legal basis for issuing the Notice to Complainant.

Further, Complainant's assessment conflicts with and is preempted by the Cable Communications Policy Act of 1984, 47 U.S.C. § 521 *et seq.* (the "Cable Act"). As required under the Public Services Law, Complainant pays a franchise fee (as defined under the Cable Act, 47 U.S.C. § 542(g)(1)) to the localities included in this appeal. Complainant also pays a property tax on Complainant's special franchise that constitutes a franchise fee under the Cable Act. The amount of the property tax Complainant pays on its special franchise, when combined with the franchise fee, exceeds the five percent cap on franchise fees authorized under the Cable Act. To the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment (once finalized) complained of here, Complaint hereby claims its entitlement to such credit.

If not satisfied with the foregoing explanation and additional documentation included with its complaint, Complainant respectfully requests an opportunity to provide any additional documentation that ORPTS, through the hearing officer, may request. *See* 20 NYCRR § 8197-4.2(c)(2).

EXHIBIT A

Exhibit A
Company Name: Suffolk Cable of Smithtown
Company ID: 943560

Assessment Number/Full Value Number	Sum of Est. Full. Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
943560-4734	6,712,200	0.008	170,700	53,698
943560-4728	0	1	224,430	0
Grand Total	**6,712,200**			

RP-7142 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Assessments
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE
FOR ORPTS USE ONLY

Complaint Number	Hearing Date
26-SFA-34	03/12/26

New York State Department of Taxation & Finance
Date 2/27 Time 2:31
Rec'd By A. Lehmann
Title OA1

RECEIVED
MAR 02 2026

PART ONE: GENERAL INFORMATION

1. **Special Franchise Owners:** *Complete this section.*

a. Complainant Information

Suffolk Cable of Smithtown
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122 ( )
Telephone Number Fax Number

b. List of Assessing Units and Company's Estimates of Assessment *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Assessment	Company's Estimate of Assessment
Suffolk County	Town of Smithtown	$170,700	$53,698

2. **Assessing Units:** *Complete this section.*

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( ) ( )
Telephone Number Fax Number

b. List of Companies and Assessing Unit's Estimates of Assessment *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Assessment	Assessing Unit(s) Estimate of Assessment

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise assessment(s) for the year 2026.

2/9/2026
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Unequal Assessment**

The tentative assessment did not reflect the proper equalization rate or uniform percentage of full value for the assessment roll in question.

☑ **B. Improper Full Value**

Full value of property is erroneous.

☑ **C. Unlawful Assessment**

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(Check and complete one or more)

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(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ **2. Valuation**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ **3. Other**

See attached.

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PART FOUR: CERTIFICATION

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2/9/2026 — Date



SVP - TAX — Signature/Title

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

Attachment 1
Form 7142

Supplement to Complaint on Tentative Special Franchise Assessment

Complainant hereby disputes the tentative special franchise assessment determined by the State Office of Real Property Tax Services ("ORPTS") in the Notice of Special Franchise Assessment dated February 4, 2026 ("Notices"). Pursuant to 20 NYCRR 8197-4.2(b)(6), Complainant hereby incorporates by reference all facts, figures, and calculations provided in reports to the Commissioner for the village assessment roll to be filed in 2026. Additional information supporting the Complainant's position is attached hereto as Exhibit A. The calculations presented in Exhibit A, and the statements provided herein, establish that the tentative special franchise assessment determined by the State Office of Real Property Tax Services are excessive (by reason of overvaluation), misclassified, unequal (by reason of inequality), and unlawful (by reason of illegality).

Complainant arrived at its opinion of value by utilizing an estimated cost per mile of fiber mile build of $20,000 per mile and a ten-year straight line depreciation for miles currently in service. Specifically, Complainant first ascertained its inventory as of January 1, 2025, throughout the applicable assessing units. The number of miles by vintage year was multiplied by the cost per mile to arrive at a value as if such cable was installed on January 1, 2025. Complainant then depreciated its cable inventory by vintage year using a 10-year straight line depreciation method. The resulting value was summed by each SWIS code, and the equalization rate supplied by ORPTS for the SWIS code was applied to this full value estimate. Supporting figures are provided in Exhibit A.

Further, Complainant's assessment conflicts with and is preempted by the Cable Communications Policy Act of 1984, 47 U.S.C. § 521 *et seq*. (the "Cable Act"). As required under the Public Services Law, Complainant pays a franchise fee (as defined under the Cable Act, 47 U.S.C. § 542(g)(1)) to the localities included in this appeal. Complainant also pays a property tax on Complainant's special franchise that constitutes a franchise fee under the Cable Act. The amount of the property tax Complainant pays on its special franchise, when combined with the franchise fee, exceeds the five percent cap on franchise fees authorized under the Cable Act. To the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment (once finalized) complained of here, Complaint hereby claims its entitlement to such credit.

If not satisfied with the foregoing explanation and additional documentation included with its complaint, Complainant respectfully requests an opportunity to provide any additional documentation that ORPTS, through the hearing officer, may request. *See* 20 NYCRR § 8197-4.2(c)(2).

EXHIBIT A

Exhibit A
Company Name: Suffolk Cable of Smithtown
Company ID: 943560

Assessment Number	Sum of Est. Full. Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
943560-4734	6,712,200	0.008	170,700	53,698
943560-4728	0	1	224,430	0
Grand Total	**6,712,200**			

RP-7142 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Assessments
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY	
Complaint Number	Hearing Date
26-SFA-35	03/12/26

New York State Department of Taxation & Finance
Date 2/27 Time 2:31
Rec'd By A. Lehmann
Title OAA

RECEIVED
MAR 02 2026

PART ONE: GENERAL INFORMATION

1. **Special Franchise Owners:** *Complete this section.*

a. Complainant Information

Cblvsn. System-Suffolk Corp.
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122
Telephone Number

( )
Fax Number

b. List of Assessing Units and Company's Estimates of Assessment *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Assessment	Company's Estimate of Assessment
Suffolk County	Town of Babylon	$45,849	$11,781

2. **Assessing Units:** *Complete this section.*

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( )
Telephone Number

( )
Fax Number

b. List of Companies and Assessing Unit's Estimates of Assessment *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Assessment	Assessing Unit(s) Estimate of Assessment

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise assessment(s) for the year 2026.

2/9/2026
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Unequal Assessment**

The tentative assessment did not reflect the proper equalization rate or uniform percentage of full value for the assessment roll in question.

☑ **B. Improper Full Value**

Full value of property is erroneous.

☑ **C. Unlawful Assessment**

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE ASSESSMENT OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☑ **1. Inventory**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ **2. Valuation**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ **3. Other**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

2/9/2026
Date

SVP - TAX
Signature/Title

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

Attachment 1
Form 7142

Supplement to Complaint on Tentative Special Franchise Assessment

Complainant hereby disputes the tentative special franchise assessment determined by the State Office of Real Property Tax Services ("ORPTS") in the Notice of Special Franchise Assessment dated February 4, 2026 ("Notices"). Pursuant to 20 NYCRR 8197-4.2(b)(6), Complainant hereby incorporates by reference all facts, figures, and calculations provided in reports to the Commissioner for the village assessment roll to be filed in 2026. Additional information supporting the Complainant's position is attached hereto as Exhibit A. The calculations presented in Exhibit A, and the statements provided herein, establish that the tentative special franchise assessment determined by the State Office of Real Property Tax Services are excessive (by reason of overvaluation), misclassified, unequal (by reason of inequality), and unlawful (by reason of illegality).

Complainant arrived at its opinion of value by utilizing an estimated cost per mile of fiber mile build of $20,000 per mile and a ten-year straight line depreciation for miles currently in service. Specifically, Complainant first ascertained its inventory as of January 1, 2025, throughout the applicable assessing units. The number of miles by vintage year was multiplied by the cost per mile to arrive at a value as if such cable was installed on January 1, 2025. Complainant then depreciated its cable inventory by vintage year using a 10-year straight line depreciation method. The resulting value was summed by each SWIS code, and the equalization rate supplied by ORPTS for the SWIS code was applied to this full value estimate. Supporting figures are provided in Exhibit A.

Further, Complainant's assessment conflicts with and is preempted by the Cable Communications Policy Act of 1984, 47 U.S.C. § 521 *et seq.* (the "Cable Act"). As required under the Public Services Law, Complainant pays a franchise fee (as defined under the Cable Act, 47 U.S.C. § 542(g)(1)) to the localities included in this appeal. Complainant also pays a property tax on Complainant's special franchise that constitutes a franchise fee under the Cable Act. The amount of the property tax Complainant pays on its special franchise, when combined with the franchise fee, exceeds the five percent cap on franchise fees authorized under the Cable Act. To the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment (once finalized) complained of here, Complaint hereby claims its entitlement to such credit.

If not satisfied with the foregoing explanation and additional documentation included with its complaint, Complainant respectfully requests an opportunity to provide any additional documentation that ORPTS, through the hearing officer, may request. *See* 20 NYCRR § 8197-4.2(c)(2).

EXHIBIT A

Exhibit A
Company Name: Cblvsn. System-Suffolk Corp.
Company ID: 943550

Assessment Number	Sum of Est. Full. Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
943550-4720	1,996,800	0.0059	45,849	11,781
Grand Total	**1,996,800**			

RP-7142 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Assessments
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE
FOR ORPTS USE ONLY

Complaint Number	Hearing Date
26-SFA-36	03/12/26

New York State Department of Taxation & Finance
Date 2/27 Time 2:31
Rec'd By A. Lehman
Title OAT

RECEIVED
MAR 02 2026

PART ONE: GENERAL INFORMATION

1. **Special Franchise Owners:** *Complete this section.*

a. Complainant Information

Cblvsn. System-Suffolk Corp.
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122 Telephone Number ( ) Fax Number

b. List of Assessing Units and Company's Estimates of Assessment *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Assessment	Company's Estimate of Assessment
Suffolk	Village of Babylon	4,533	872

2. **Assessing Units:** *Complete this section.*

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( ) Telephone Number ( ) Fax Number

b. List of Companies and Assessing Unit's Estimates of Assessment *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Assessment	Assessing Unit(s) Estimate of Assessment

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise assessment(s) for the year 2026.

2/9/2026
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Unequal Assessment**

The tentative assessment did not reflect the proper equalization rate or uniform percentage of full value for the assessment roll in question.

☑ **B. Improper Full Value**

Full value of property is erroneous.

☑ **C. Unlawful Assessment**

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE ASSESSMENT OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☑ **1. Inventory**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ **2. Valuation**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ **3. Other**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

2/9/2026
Date

SVP - TAX
Signature/Title

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

Attachment 1
Form 7142

Supplement to Complaint on Tentative Special Franchise Assessment

Complainant hereby disputes the tentative special franchise assessment determined by the State Office of Real Property Tax Services ("ORPTS") in the Notice of Special Franchise Assessment dated January 23, 2026 ("Notices"). Pursuant to 20 NYCRR 8197-4.2(b)(6), Complainant hereby incorporates by reference all facts, figures, and calculations provided in reports to the Commissioner for the village assessment roll to be filed in 2026. Additional information supporting the Complainant's position is attached hereto as Exhibit A. The calculations presented in Exhibit A, and the statements provided herein, establish that the tentative special franchise assessment determined by the State Office of Real Property Tax Services are excessive (by reason of overvaluation), misclassified, unequal (by reason of inequality), and unlawful (by reason of illegality).

Complainant arrived at its opinion of value by utilizing an estimated cost per mile of fiber mile build of $20,000 per mile and a ten-year straight line depreciation for miles currently in service. Specifically, Complainant first ascertained its inventory as of January 1, 2024, throughout the applicable assessing units. The number of miles by vintage year was multiplied by the cost per mile to arrive at a value as if such cable was installed on January 1, 2024. Complainant then depreciated its cable inventory by vintage year using a 10-year straight line depreciation method. The resulting value was summed by each SWIS code, and the equalization rate supplied by ORPTS for the SWIS code was applied to this full value estimate. Supporting figures are provided in Exhibit A.

Further, Complainant's assessment conflicts with and is preempted by the Cable Communications Policy Act of 1984, 47 U.S.C. § 521 *et seq.* (the "Cable Act"). As required under the Public Services Law, Complainant pays a franchise fee (as defined under the Cable Act, 47 U.S.C. § 542(g)(1)) to the localities included in this appeal. Complainant also pays a property tax on Complainant's special franchise that constitutes a franchise fee under the Cable Act. The amount of the property tax Complainant pays on its special franchise, when combined with the franchise fee, exceeds the five percent cap on franchise fees authorized under the Cable Act. To the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment (once finalized) complained of here, Complaint hereby claims its entitlement to such credit.

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EXHIBIT A

Exhibit A
Company Name: Cblvsn. System-Suffolk Corp.
Company ID: 943550

Assessment Number	Sum of Est. Full. Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
943550-472003	55,200	0.0158	4,533	872
Grand Total	**55,200**			

RP-7141 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Full Values
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY	
Complaint Number	Hearing Date
26-SFA-37	03/12/26

New York State Department of Taxation & Finance
Date 2/27 Time 2:31
Rec'd By A. Lehman
Title OAT

RECEIVED
MAR 02 2026

PART ONE: GENERAL INFORMATION

1. **Special Franchise Owners:** *Complete this section.*

a. Complainant Information

Cablevision of Rockland/Ramapo
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122 ( )
Telephone Number Fax Number

b. List of Assessing Units and Company's Estimates of Full Value *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Full Value	Company's Estimate of Full Value
Orange County	Town of Tuxedo	$1,623,018	874,800
Rockland County	Town of Clarkstown	$10,243,139	2,987,400
Rockland County	Town of Orangetown	$6,531,960	2,024,000
Rockland County	Town of Ramapo	$10,250,916	2,674,200

2. **Assessing Units:** *Complete this section.*

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( ) ( )
Telephone Number Fax Number

b. List of Companies and Assessing Unit's Estimates of Full Value *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Full Value	Assessing Unit's Estimate of Full Value

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise full value(s) for the year 2026 .

2/9/2026
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Improper Full Value**

Full value of property is erroneous.

☑ **B. Unlawful Full Value**

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE FULL VALUE OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☑ 1. Inventory

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ 2. Valuation

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ 3. Other

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

2/9/2026
Date

SVP - TAX
Signature and Title

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

Attachment 1
Form 7141

Supplement to Complaint on Tentative Special Franchise Full Values

Complainant hereby disputes the tentative special franchise assessment determined by the State Office of Real Property Tax Services ("ORPTS") in the Notices of Special Franchise Assessment dated February 4, 2026 ("Notices"). Pursuant to 20 NYCRR 8197-4.2(b)(6), Complainant hereby incorporates by reference all facts, figures, and calculations provided in reports to the Commissioner for the village assessment roll to be filed in 2026. Additional information supporting the Complainant's position is attached hereto as Exhibit A. The calculations presented in Exhibit A, and the statements provided herein, establish that the tentative special franchise assessment determined by the State Office of Real Property Tax Services are excessive (by reason of overvaluation), misclassified, unequal (by reason of inequality), and unlawful (by reason of illegality).

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If not satisfied with the foregoing explanation and additional documentation included with its complaint, Complainant respectfully requests an opportunity to provide any additional documentation that ORPTS, through the hearing officer, may request. *See* 20 NYCRR § 8197-4.2(c)(2).

EXHIBIT A

Exhibit A
Company Name: Cablevision of Rockland/Ramapo
Company ID: 919120

Full Value Number	Sum of Est. Full. Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
919120-3350	874,800	1	1,623,018	874,800
919120-3920	2,987,400	1	10,243,139	2,987,400
919120-3924	2,024,000	1	6,531,960	2,024,000
919120-3926	2,674,200	1	10,250,916	2,674,200
Grand Total	**8,560,400**			

RP-7142 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Assessments
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY	
Complaint Number	Hearing Date
26-SFA-38	03/12/26

New York State Department of Taxation & Finance
Date 2/27 Time 2:31
Rec'd By A. Lehman
Title OAT

PART ONE: GENERAL INFORMATION

1. **Special Franchise Owners:** *Complete this section.*

a. Complainant Information

Cblvsn Sys East Hampton Corp
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

RECEIVED
MAR 02 2026

(516) 662-1122
Telephone Number

( )
Fax Number

b. List of Assessing Units and Company's Estimates of Assessment *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Assessment	Company's Estimate of Assessment
Suffolk County	Town of East Hampton	$8,204	$1,544

2. **Assessing Units:** *Complete this section.*

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( )
Telephone Number

( )
Fax Number

b. List of Companies and Assessing Unit's Estimates of Assessment *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Assessment	Assessing Unit(s) Estimate of Assessment

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise assessment(s) for the year 2026.

2/9/2026
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

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Have you attached the affidavit of service? ☐ Yes ☑ No

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PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Unequal Assessment**

The tentative assessment did not reflect the proper equalization rate or uniform percentage of full value for the assessment roll in question.

☑ **B. Improper Full Value**

Full value of property is erroneous.

☑ **C. Unlawful Assessment**

1. Tangible property included in value is not special franchise property.
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PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE ASSESSMENT OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

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(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ **2. Valuation**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ **3. Other**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

2/9/2026
Date

Signature/Title SVP - TAX

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

Attachment 1
Form 7142

Supplement to Complaint on Tentative Special Franchise Assessment

Complainant hereby disputes the tentative special franchise assessment determined by the State Office of Real Property Tax Services ("ORPTS") in the Notice of Special Franchise Assessment dated February 4, 2026 ("Notices"). Pursuant to 20 NYCRR 8197-4.2(b)(6), Complainant hereby incorporates by reference all facts, figures, and calculations provided in reports to the Commissioner for the village assessment roll to be filed in 2026. Additional information supporting the Complainant's position is attached hereto as Exhibit A. The calculations presented in Exhibit A, and the statements provided herein, establish that the tentative special franchise assessment determined by the State Office of Real Property Tax Services are excessive (by reason of overvaluation), misclassified, unequal (by reason of inequality), and unlawful (by reason of illegality).

Complainant arrived at its opinion of value by utilizing an estimated cost per mile of fiber mile build of $20,000 per mile and a ten-year straight line depreciation for miles currently in service. Specifically, Complainant first ascertained its inventory as of January 1, 2025, throughout the applicable assessing units. The number of miles by vintage year was multiplied by the cost per mile to arrive at a value as if such cable was installed on January 1, 2025. Complainant then depreciated its cable inventory by vintage year using a 10-year straight line depreciation method. The resulting value was summed by each SWIS code, and the equalization rate supplied by ORPTS for the SWIS code was applied to this full value estimate. Supporting figures are provided in Exhibit A.

Further, Complainant's assessment conflicts with and is preempted by the Cable Communications Policy Act of 1984, 47 U.S.C. § 521 *et seq.* (the "Cable Act"). As required under the Public Services Law, Complainant pays a franchise fee (as defined under the Cable Act, 47 U.S.C. § 542(g)(1)) to the localities included in this appeal. Complainant also pays a property tax on Complainant's special franchise that constitutes a franchise fee under the Cable Act. The amount of the property tax Complainant pays on its special franchise, when combined with the franchise fee, exceeds the five percent cap on franchise fees authorized under the Cable Act. To the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment (once finalized) complained of here, Complaint hereby claims its entitlement to such credit.

If not satisfied with the foregoing explanation and additional documentation included with its complaint, Complainant respectfully requests an opportunity to provide any additional documentation that ORPTS, through the hearing officer, may request. *See* 20 NYCRR § 8197-4.2(c)(2).

EXHIBIT A

Exhibit A
Company Name: Cblvsn Sys East Hampton Corp
Company ID: 906040

Assessment Number	Sum of Est. Full. Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
906040-4724	482,600	0.0032	8,204	1,544
Grand Total	**482,600**			

RP-7142 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Assessments
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY	
Complaint Number	Hearing Date
26-SFA-39	08/12/24

New York State Department of Taxation & Finance
Date 2/27 Time 2:31
Rec'd By A. Lehman
Title OAT

RECEIVED
MAR 02 2026

PART ONE: GENERAL INFORMATION

1. **Special Franchise Owners:** *Complete this section.*

a. Complainant Information

Cablevision of So. Westchester
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122 — Telephone Number
( ) — Fax Number

b. List of Assessing Units and Company's Estimates of Assessment *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Assessment	Company's Estimate of Assessment
Westchester	Village of Tuckahoe	6,565	1,574

2. **Assessing Units:** *Complete this section.*

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( ) — Telephone Number
( ) — Fax Number

b. List of Companies and Assessing Unit's Estimates of Assessment *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Assessment	Assessing Unit(s) Estimate of Assessment

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise assessment(s) for the year 2026.

2/9/2026
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Unequal Assessment**

The tentative assessment did not reflect the proper equalization rate or uniform percentage of full value for the assessment roll in question.

☑ **B. Improper Full Value**

Full value of property is erroneous.

☑ **C. Unlawful Assessment**

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE ASSESSMENT OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☑ 1. **Inventory**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 *.)*

☑ 2. **Valuation**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 *.)*

☑ 3. **Other**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 *.)*

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

2/9/2026
Date



SVP - TAX
Signature/Title

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

Attachment 1
Form 7142

Supplement to Complaint on Tentative Special Franchise Assessment

Complainant hereby disputes the tentative special franchise assessment determined by the State Office of Real Property Tax Services ("ORPTS") in the Notice of Special Franchise Assessment dated January 23, 2026 ("Notices"). Pursuant to 20 NYCRR 8197-4.2(b)(6), Complainant hereby incorporates by reference all facts, figures, and calculations provided in reports to the Commissioner for the village assessment roll to be filed in 2026. Additional information supporting the Complainant's position is attached hereto as Exhibit A. The calculations presented in Exhibit A, and the statements provided herein, establish that the tentative special franchise assessment determined by the State Office of Real Property Tax Services are excessive (by reason of overvaluation), misclassified, unequal (by reason of inequality), and unlawful (by reason of illegality).

Complainant arrived at its opinion of value by utilizing an estimated cost per mile of fiber mile build of $20,000 per mile and a ten-year straight line depreciation for miles currently in service. Specifically, Complainant first ascertained its inventory as of January 1, 2024, throughout the applicable assessing units. The number of miles by vintage year was multiplied by the cost per mile to arrive at a value as if such cable was installed on January 1, 2024. Complainant then depreciated its cable inventory by vintage year using a 10-year straight line depreciation method. The resulting value was summed by each SWIS code, and the equalization rate supplied by ORPTS for the SWIS code was applied to this full value estimate. Supporting figures are provided in Exhibit A.

Further, Complainant's assessment conflicts with and is preempted by the Cable Communications Policy Act of 1984, 47 U.S.C. § 521 *et seq.* (the "Cable Act"). As required under the Public Services Law, Complainant pays a franchise fee (as defined under the Cable Act, 47 U.S.C. § 542(g)(1)) to the localities included in this appeal. Complainant also pays a property tax on Complainant's special franchise that constitutes a franchise fee under the Cable Act. The amount of the property tax Complainant pays on its special franchise, when combined with the franchise fee, exceeds the five percent cap on franchise fees authorized under the Cable Act. To the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment (once finalized) complained of here, Complaint hereby claims its entitlement to such credit.

If not satisfied with the foregoing explanation and additional documentation included with its complaint, Complainant respectfully requests an opportunity to provide any additional documentation that ORPTS, through the hearing officer, may request. *See* 20 NYCRR § 8197-4.2(c)(2).

EXHIBIT A

Exhibit A
Company Name: Cablevision of So. Westchester
Company ID: 910350

Assessment Number	Sum of Est. Full. Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
910350-552403	152,800	0.0103	6,565	1,574
Grand Total	**152,800**			

RP-7141 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Full Values
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY	
Complaint Number	Hearing Date
26-SFA-42	03/12/26

New York State Department of Taxation & Finance
Date 2/27 Time 2:31
Rec'd By A. Lehman
Title OAI

RECEIVED
MAR 02 2026

PART ONE: GENERAL INFORMATION

1. **Special Franchise Owners:** *Complete this section.*

a. Complainant Information

Cablevision of So. Westchester
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122 ( )
Telephone Number Fax Number

b. List of Assessing Units and Company's Estimates of Full Value *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Full Value	Company's Estimate of Full Value
See attached.			

2. **Assessing Units:** *Complete this section.*

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( ) ( )
Telephone Number Fax Number

b. List of Companies and Assessing Unit's Estimates of Full Value *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Full Value	Assessing Unit's Estimate of Full Value

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise full value(s) for the year 2026 .

2/9/2026
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Improper Full Value**

Full value of property is erroneous.

☑ **B. Unlawful Full Value**

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE FULL VALUE OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☑ **1. Inventory**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3___.)

☑ 2. **Valuation**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3___.)

☑ **3. Other**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3___.)

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

2/9/2026
Date



SVP - TAX
Signature and Title

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

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Attachment 1
Form 7141

Supplement to Complaint on Tentative Special Franchise Full Values

Complainant hereby disputes the tentative special franchise assessment determined by the State Office of Real Property Tax Services ("ORPTS") in the Notices of Special Franchise Assessment dated February 4, 2026 ("Notices"). Pursuant to 20 NYCRR 8197-4.2(b)(6), Complainant hereby incorporates by reference all facts, figures, and calculations provided in reports to the Commissioner for the village assessment roll to be filed in 2026. Additional information supporting the Complainant's position is attached hereto as Exhibit A. The calculations presented in Exhibit A, and the statements provided herein, establish that the tentative special franchise assessment determined by the State Office of Real Property Tax Services are excessive (by reason of overvaluation), misclassified, unequal (by reason of inequality), and unlawful (by reason of illegality).

Complainant arrived at its opinion of value by utilizing an estimated cost per mile of fiber mile build of $20,000 per mile and a ten-year straight line depreciation for miles currently in service. Specifically, Complainant first ascertained its inventory as of January 1, 2025, throughout the applicable assessing units. The number of miles by vintage year was multiplied by the cost per mile to arrive at a value as if such cable was installed on January 1, 2025. Complainant then depreciated its cable inventory by vintage year using a 10-year straight line depreciation method. The resulting value was summed by each SWIS code, and the equalization rate supplied by ORPTS for the SWIS code was applied to this full value estimate. Supporting figures are provided in Exhibit A.

Further, Complainant's assessment conflicts with and is preempted by the Cable Communications Policy Act of 1984, 47 U.S.C. § 521 *et seq.* (the "Cable Act"). As required under the Public Services Law, Complainant pays a franchise fee (as defined under the Cable Act, 47 U.S.C. § 542(g)(1)) to the localities included in this appeal. Complainant also pays a property tax on Complainant's special franchise that constitutes a franchise fee under the Cable Act. The amount of the property tax Complainant pays on its special franchise, when combined with the franchise fee, exceeds the five percent cap on franchise fees authorized under the Cable Act. To the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment (once finalized) complained of here, Complaint hereby claims its entitlement to such credit.

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EXHIBIT A

Exhibit A
Company Name: Cablevision of So. Westchester
Company ID: 910350

Assessment Number/Full Value Number	Sum of Est. Full. Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
910350-5514	80,000	0.0118	4,731	944
910350-5524	354,400	0.0088	12,803	3,119
910350-5526	1,254,400	1	5,429,492	1,254,400
910350-5532	417,200	1	1,780,832	417,200
910350-5538	0	0.0162	435	0
910350-5544	3,800	1	87,644	3,800
910350-5548	18,600	1	203,601	18,600
910350-5550	459,200	1	1,964,682	459,200
Grand Total	**2,587,600**			

RP-7142 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Assessments
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY	
Complaint Number	Hearing Date
26-SFA-41	03/12/26

New York State Department of Taxation & Finance
Date 2/27 Time 2:31
Rec'd By A. Lehman
Title OA

PART ONE: GENERAL INFORMATION

1. **Special Franchise Owners:** *Complete this section.*

a. Complainant Information

Cablevision of So. Westchester
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122 ( )
Telephone Number Fax Number

RECEIVED
MAR 02 2026

b. List of Assessing Units and Company's Estimates of Assessment *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Assessment	Company's Estimate of Assessment
Westchester County	City of Rye	$4,731	$944
Westchester County	Town of Eastchester	$12,803	$3,119
Westchester County	Town of North Castle	$435	$0

2. **Assessing Units:** *Complete this section.*

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( ) ( )
Telephone Number Fax Number

b. List of Companies and Assessing Unit's Estimates of Assessment *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Assessment	Assessing Unit(s) Estimate of Assessment

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise assessment(s) for the year 2026.

2/9/2026
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Unequal Assessment**

The tentative assessment did not reflect the proper equalization rate or uniform percentage of full value for the assessment roll in question.

☑ **B. Improper Full Value**

Full value of property is erroneous.

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1. Tangible property included in value is not special franchise property.
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PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE ASSESSMENT OF PROPERTY

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☑ 1. Inventory

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(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

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2/9/2026 — Date

SVP - TAX — Signature/Title

Clear Form

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NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

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Attachment 1
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Exhibit A
Company Name: Cablevision of So. Westchester
Company ID: 910350

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910350-5544	3,800	1	87,644	3,800
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910350-5550	459,200	1	1,964,682	459,200
Grand Total	**2,587,600**			

RP-7142 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Assessments
for the year 2026

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DO NOT WRITE IN THIS SPACE
FOR ORPTS USE ONLY

Complaint Number	Hearing Date
26-SFA-42	03/12/26

PART ONE: GENERAL INFORMATION

New York State Department of Taxation & Finance
Date 2/27 Time 2:31
Rec'd By A. Lehman
Title OA

1. **Special Franchise Owners:** *Complete this section.*

a. Complainant Information

Cblvsn. System, L.I.Corp.
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

RECEIVED
MAR 02 2026

(516) 662-1122
Telephone Number

( )
Fax Number

b. List of Assessing Units and Company's Estimates of Assessment *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Assessment	Company's Estimate of Assessment
Nassau	Village of South Floral P	223	0

2. **Assessing Units:** *Complete this section.*

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( )
Telephone Number

( )
Fax Number

b. List of Companies and Assessing Unit's Estimates of Assessment *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Assessment	Assessing Unit(s) Estimate of Assessment

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise assessment(s) for the year 2026.

2/9/2026
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Unequal Assessment**

The tentative assessment did not reflect the proper equalization rate or uniform percentage of full value for the assessment roll in question.

☑ **B. Improper Full Value**

Full value of property is erroneous.

☑ **C. Unlawful Assessment**

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE ASSESSMENT OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☑ 1. **Inventory**
See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ 2. **Valuation**
See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ 3. **Other**
See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

2/9/2026
Date

SVP - TAX
Signature/Title

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

Attachment 1
Form 7142

Supplement to Complaint on Tentative Special Franchise Assessment

Complainant hereby disputes the tentative special franchise assessment determined by the State Office of Real Property Tax Services ("ORPTS") in the Notice of Special Franchise Assessment dated January 23, 2026 ("Notices"). Pursuant to 20 NYCRR 8197-4.2(b)(6), Complainant hereby incorporates by reference all facts, figures, and calculations provided in reports to the Commissioner for the village assessment roll to be filed in 2026. Additional information supporting the Complainant's position is attached hereto as Exhibit A. The calculations presented in Exhibit A, and the statements provided herein, establish that the tentative special franchise assessment determined by the State Office of Real Property Tax Services are excessive (by reason of overvaluation), misclassified, unequal (by reason of inequality), and unlawful (by reason of illegality).

Complainant arrived at its opinion of value by utilizing an estimated cost per mile of fiber mile build of $20,000 per mile and a ten-year straight line depreciation for miles currently in service. Specifically, Complainant first ascertained its inventory as of January 1, 2024, throughout the applicable assessing units. The number of miles by vintage year was multiplied by the cost per mile to arrive at a value as if such cable was installed on January 1, 2024. Complainant then depreciated its cable inventory by vintage year using a 10-year straight line depreciation method. The resulting value was summed by each SWIS code, and the equalization rate supplied by ORPTS for the SWIS code was applied to this full value estimate. Supporting figures are provided in Exhibit A.

Further, Complainant's assessment conflicts with and is preempted by the Cable Communications Policy Act of 1984, 47 U.S.C. § 521 *et seq.* (the "Cable Act"). As required under the Public Services Law, Complainant pays a franchise fee (as defined under the Cable Act, 47 U.S.C. § 542(g)(1)) to the localities included in this appeal. Complainant also pays a property tax on Complainant's special franchise that constitutes a franchise fee under the Cable Act. The amount of the property tax Complainant pays on its special franchise, when combined with the franchise fee, exceeds the five percent cap on franchise fees authorized under the Cable Act. To the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment (once finalized) complained of here, Complaint hereby claims its entitlement to such credit.

If not satisfied with the foregoing explanation and additional documentation included with its complaint, Complainant respectfully requests an opportunity to provide any additional documentation that ORPTS, through the hearing officer, may request. *See* 20 NYCRR § 8197-4.2(c)(2).

EXHIBIT A

Exhibit A
Company Name: Cblvsn. System, L.I.Corp
Company ID: 923500

Assessment Number	Sum of Est. Full. Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
923500-282031	0	0.0071	223	0
Grand Total	**0**			

RP-7141 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Full Values
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY	
Complaint Number	Hearing Date
26-SFA-43	9/3/12/26

New York State Department of Taxation & Finance
Date 2/27 Time 2:31
Rec'd By A. Lehman
Title OA1

RECEIVED
MAR 02 2026

PART ONE: GENERAL INFORMATION

1. **Special Franchise Owners:** *Complete this section.*

a. Complainant Information

Cblvsn. System, L.I.Corp.
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122 ( )
Telephone Number Fax Number

b. List of Assessing Units and Company's Estimates of Full Value *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Full Value	Company's Estimate of Full Value
Nassau County	City of Glen Cove	$3,602,110	$0

2. **Assessing Units:** *Complete this section.*

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( ) ( )
Telephone Number Fax Number

b. List of Companies and Assessing Unit's Estimates of Full Value *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Full Value	Assessing Unit's Estimate of Full Value

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise full value(s) for the year 2026 .

2/9/2026
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Improper Full Value**

Full value of property is erroneous.

☑ **B. Unlawful Full Value**

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE FULL VALUE OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☑ **1. Inventory**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ **2. Valuation**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ **3. Other**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

2/9/2026 — Date

SVP - TAX — Signature and Title

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

Attachment 1
Form 7141

Supplement to Complaint on Tentative Special Franchise Full Values

Complainant hereby disputes the tentative special franchise assessment determined by the State Office of Real Property Tax Services ("ORPTS") in the Notices of Special Franchise Assessment dated February 4, 2026 ("Notices"). Pursuant to 20 NYCRR 8197-4.2(b)(6), Complainant hereby incorporates by reference all facts, figures, and calculations provided in reports to the Commissioner for the village assessment roll to be filed in 2026. Additional information supporting the Complainant's position is attached hereto as Exhibit A. The calculations presented in Exhibit A, and the statements provided herein, establish that the tentative special franchise assessment determined by the State Office of Real Property Tax Services are excessive (by reason of overvaluation), misclassified, unequal (by reason of inequality), and unlawful (by reason of illegality).

Complainant arrived at its opinion of value by utilizing an estimated cost per mile of fiber mile build of $20,000 per mile and a ten-year straight line depreciation for miles currently in service. Specifically, Complainant first ascertained its inventory as of January 1, 2025, throughout the applicable assessing units. The number of miles by vintage year was multiplied by the cost per mile to arrive at a value as if such cable was installed on January 1, 2025. Complainant then depreciated its cable inventory by vintage year using a 10-year straight line depreciation method. The resulting value was summed by each SWIS code, and the equalization rate supplied by ORPTS for the SWIS code was applied to this full value estimate. Supporting figures are provided in Exhibit A.

Further, Complainant's assessment conflicts with and is preempted by the Cable Communications Policy Act of 1984, 47 U.S.C. § 521 *et seq.* (the "Cable Act"). As required under the Public Services Law, Complainant pays a franchise fee (as defined under the Cable Act, 47 U.S.C. § 542(g)(1)) to the localities included in this appeal. Complainant also pays a property tax on Complainant's special franchise that constitutes a franchise fee under the Cable Act. The amount of the property tax Complainant pays on its special franchise, when combined with the franchise fee, exceeds the five percent cap on franchise fees authorized under the Cable Act. To the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment (once finalized) complained of here, Complaint hereby claims its entitlement to such credit.

If not satisfied with the foregoing explanation and additional documentation included with its complaint, Complainant respectfully requests an opportunity to provide any additional documentation that ORPTS, through the hearing officer, may request. *See* 20 NYCRR § 8197-4.2(c)(2).

EXHIBIT A

Exhibit A
Company Name: Cblvsn. System, L.I.Corp.
Company ID: 923500

Full Value Number	Sum of Est. Full. Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
923500-2805	0	1	3,602,110	0
Grand Total	**0**			

RP-7141 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Full Values
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE
FOR ORPTS USE ONLY

Complaint Number	Hearing Date
26-SFA-44	03/12/26

New York State Department of Taxation & Finance
Date 2/27 Time 2:31
Rec'd By A. Lehman
Title OAT

RECEIVED
MAR 02 2026

PART ONE: GENERAL INFORMATION

1. **Special Franchise Owners:** *Complete this section.*

a. Complainant Information

CSC Acquisition-NY Inc.
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122
Telephone Number

( )
Fax Number

b. List of Assessing Units and Company's Estimates of Full Value *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Full Value	~~Company's Estimate~~ of Full Value
Suffolk County	Town of Riverhead	$7,408,791	$2,163,400
Suffolk County	Town of Southampton	$5,621,045	$1,111,200

2. **Assessing Units:** *Complete this section.*

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( )
Telephone Number

( )
Fax Number

b. List of Companies and Assessing Unit's Estimates of Full Value *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Full Value	Assessing Unit's Estimate of Full Value

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise full value(s) for the year 2026 .

2/9/2026
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Improper Full Value**

Full value of property is erroneous.

☑ **B. Unlawful Full Value**

1. Tangible property included in value is not special franchise property.
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3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE FULL VALUE OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☑ 1. Inventory

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ 2. Valuation

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ 3. Other

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

2/9/2026
Date

SVP - TAX
Signature and Title

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

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Attachment 1
Form 7141

Supplement to Complaint on Tentative Special Franchise Full Values

Complainant hereby disputes the tentative special franchise assessment determined by the State Office of Real Property Tax Services ("ORPTS") in the Notices of Special Franchise Assessment dated February 4, 2026 ("Notices"). Pursuant to 20 NYCRR 8197-4.2(b)(6), Complainant hereby incorporates by reference all facts, figures, and calculations provided in reports to the Commissioner for the village assessment roll to be filed in 2026. Additional information supporting the Complainant's position is attached hereto as Exhibit A. The calculations presented in Exhibit A, and the statements provided herein, establish that the tentative special franchise assessment determined by the State Office of Real Property Tax Services are excessive (by reason of overvaluation), misclassified, unequal (by reason of inequality), and unlawful (by reason of illegality).

Complainant arrived at its opinion of value by utilizing an estimated cost per mile of fiber mile build of $20,000 per mile and a ten-year straight line depreciation for miles currently in service. Specifically, Complainant first ascertained its inventory as of January 1, 2025, throughout the applicable assessing units. The number of miles by vintage year was multiplied by the cost per mile to arrive at a value as if such cable was installed on January 1, 2025. Complainant then depreciated its cable inventory by vintage year using a 10-year straight line depreciation method. The resulting value was summed by each SWIS code, and the equalization rate supplied by ORPTS for the SWIS code was applied to this full value estimate. Supporting figures are provided in Exhibit A.

Further, Complainant's assessment conflicts with and is preempted by the Cable Communications Policy Act of 1984, 47 U.S.C. § 521 *et seq.* (the "Cable Act"). As required under the Public Services Law, Complainant pays a franchise fee (as defined under the Cable Act, 47 U.S.C. § 542(g)(1)) to the localities included in this appeal. Complainant also pays a property tax on Complainant's special franchise that constitutes a franchise fee under the Cable Act. The amount of the property tax Complainant pays on its special franchise, when combined with the franchise fee, exceeds the five percent cap on franchise fees authorized under the Cable Act. To the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment (once finalized) complained of here, Complaint hereby claims its entitlement to such credit.

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EXHIBIT A

Exhibit A
Company Name: CSC Acquisition-NY Inc.
Company ID: 927340

Assessment Number/Full Value Number	Sum of Est. Full. Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
927340-4736	1,111,200	1	5,621,045	1,111,200
927340-4730	2,163,400	1	7,408,791	2,163,400
927340-4738	4,267,400	0.0055	72,092	23,471
Grand Total	**7,542,000**			

RP-7142 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Assessments
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY	
Complaint Number	Hearing Date
26-SFA-45	03/12/26

New York State Department of Taxation & Finance
Date 2/27 Time 2:31
Rec'd By A. Lehman
Title OA1

RECEIVED
MAR 02 2026

PART ONE: GENERAL INFORMATION

1. **Special Franchise Owners:** *Complete this section.*

a. Complainant Information

CSC Acquisition-NY Inc
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122 Telephone Number ( ) Fax Number

b. List of Assessing Units and Company's Estimates of Assessment *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Assessment	Company's Estimate of Assessment
Suffolk County	Town of Southold	$72,092	$23,471

2. **Assessing Units:** *Complete this section.*

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( ) Telephone Number ( ) Fax Number

b. List of Companies and Assessing Unit's Estimates of Assessment *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Assessment	Assessing Unit(s) Estimate of Assessment

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise assessment(s) for the year 2026.

2/9/2026
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Unequal Assessment**

The tentative assessment did not reflect the proper equalization rate or uniform percentage of full value for the assessment roll in question.

☑ **B. Improper Full Value**

Full value of property is erroneous.

☑ **C. Unlawful Assessment**

1. Tangible property included in value is not special franchise property.
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PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE ASSESSMENT OF PROPERTY

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See attached.

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PART FOUR: CERTIFICATION

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2/9/2026
Date

SVP - TAX
Signature/Title

Clear Form

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NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

Attachment 1
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EXHIBIT A

Exhibit A
Company Name: CSC Acquisition-NY Inc.
Company ID: 927340

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927340-4730	2,163,400	1	7,408,791	2,163,400
927340-4738	4,267,400	0.0055	72,092	23,471
Grand Total	**7,542,000**			

RP-7141 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Full Values
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE
FOR ORPTS USE ONLY

Complaint Number	Hearing Date
26-SFA-44	03/12/24

New York State Department of Taxation & Finance
Date 2/27 Time 2:31
Rec'd By A. Lehman
Title OAA

RECEIVED
MAR 02 2026

PART ONE: GENERAL INFORMATION

1. **Special Franchise Owners:** *Complete this section.*

a. Complainant Information

CSC Acquisition MA
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122 ( )
Telephone Number Fax Number

b. List of Assessing Units and Company's Estimates of Full Value *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Full Value	Company's Estimate of Full Value
Westchester County	Town of Rye	$485,151	$139,800

2. **Assessing Units:** *Complete this section.*

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( ) ( )
Telephone Number Fax Number

b. List of Companies and Assessing Unit's Estimates of Full Value *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Full Value	Assessing Unit's Estimate of Full Value

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise full value(s) for the year 2026 .

2/9/2026
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Improper Full Value**

Full value of property is erroneous.

☑ **B. Unlawful Full Value**

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE FULL VALUE OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☑ 1. **Inventory**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ 2. **Valuation**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ 3. **Other**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

2/9/2026 — Date

SVP - TAX — Signature and Title

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

Attachment 1
Form 7141

Supplement to Complaint on Tentative Special Franchise Full Values

Complainant hereby disputes the tentative special franchise assessment determined by the State Office of Real Property Tax Services ("ORPTS") in the Notices of Special Franchise Assessment dated February 4, 2026 ("Notices"). Pursuant to 20 NYCRR 8197-4.2(b)(6), Complainant hereby incorporates by reference all facts, figures, and calculations provided in reports to the Commissioner for the village assessment roll to be filed in 2026. Additional information supporting the Complainant's position is attached hereto as Exhibit A. The calculations presented in Exhibit A, and the statements provided herein, establish that the tentative special franchise assessment determined by the State Office of Real Property Tax Services are excessive (by reason of overvaluation), misclassified, unequal (by reason of inequality), and unlawful (by reason of illegality).

Complainant arrived at its opinion of value by utilizing an estimated cost per mile of fiber mile build of $20,000 per mile and a ten-year straight line depreciation for miles currently in service. Specifically, Complainant first ascertained its inventory as of January 1, 2025, throughout the applicable assessing units. The number of miles by vintage year was multiplied by the cost per mile to arrive at a value as if such cable was installed on January 1, 2025. Complainant then depreciated its cable inventory by vintage year using a 10-year straight line depreciation method. The resulting value was summed by each SWIS code, and the equalization rate supplied by ORPTS for the SWIS code was applied to this full value estimate. Supporting figures are provided in Exhibit A.

Further, Complainant's assessment conflicts with and is preempted by the Cable Communications Policy Act of 1984, 47 U.S.C. § 521 *et seq.* (the "Cable Act"). As required under the Public Services Law, Complainant pays a franchise fee (as defined under the Cable Act, 47 U.S.C. § 542(g)(1)) to the localities included in this appeal. Complainant also pays a property tax on Complainant's special franchise that constitutes a franchise fee under the Cable Act. The amount of the property tax Complainant pays on its special franchise, when combined with the franchise fee, exceeds the five percent cap on franchise fees authorized under the Cable Act. To the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment (once finalized) complained of here, Complaint hereby claims its entitlement to such credit.

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EXHIBIT A

Exhibit A
Company Name: CSC Acquisition MA
Company ID: 927350

Assessment Number/Full Value Number	Sum of Est. Full. Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
927350-5528	140,000	0.0116	7,994	1,624
927350-5548	139,800	1	485,151	139,800
Grand Total	**279,800**			

RP-7142 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Assessments
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY	
Complaint Number	Hearing Date
26SFA-47	06/12/26

New York State Department of Taxation & Finance
Date 2/27 Time 2:31
Rec'd By A. Lehman
Title OA

RECEIVED
MAR 02 2026

PART ONE: GENERAL INFORMATION

1. **Special Franchise Owners:** *Complete this section.*

a. Complainant Information

CSC Acquisition MA
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122 Telephone Number ( ) Fax Number

b. List of Assessing Units and Company's Estimates of Assessment *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Assessment	Company's Estimate of Assessment
Westchester County	Town of Harrison	$7,994	$1 ,624

2. **Assessing Units:** *Complete this section.*

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( ) Telephone Number ( ) Fax Number

b. List of Companies and Assessing Unit's Estimates of Assessment *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Assessment	Assessing Unit(s) Estimate of Assessment

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise assessment(s) for the year 2026.

2/9/2026
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

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Have you attached the affidavit of service? ☐ Yes ☑ No

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PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Unequal Assessment**

The tentative assessment did not reflect the proper equalization rate or uniform percentage of full value for the assessment roll in question.

☑ **B. Improper Full Value**

Full value of property is erroneous.

☑ **C. Unlawful Assessment**

1. Tangible property included in value is not special franchise property.
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PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE ASSESSMENT OF PROPERTY

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☑ **1. Inventory**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3___.)

☑ **2. Valuation**

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☑ **3. Other**

See attached.

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PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

2/9/2026
Date

SVP - TAX
Signature/Title

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

Attachment 1
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Supplement to Complaint on Tentative Special Franchise Assessment

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Complainant arrived at its opinion of value by utilizing an estimated cost per mile of fiber mile build of $20,000 per mile and a ten-year straight line depreciation for miles currently in service. Specifically, Complainant first ascertained its inventory as of January 1, 2025, throughout the applicable assessing units. The number of miles by vintage year was multiplied by the cost per mile to arrive at a value as if such cable was installed on January 1, 2025. Complainant then depreciated its cable inventory by vintage year using a 10-year straight line depreciation method. The resulting value was summed by each SWIS code, and the equalization rate supplied by ORPTS for the SWIS code was applied to this full value estimate. Supporting figures are provided in Exhibit A.

Further, Complainant's assessment conflicts with and is preempted by the Cable Communications Policy Act of 1984, 47 U.S.C. § 521 *et seq.* (the "Cable Act"). As required under the Public Services Law, Complainant pays a franchise fee (as defined under the Cable Act, 47 U.S.C. § 542(g)(1)) to the localities included in this appeal. Complainant also pays a property tax on Complainant's special franchise that constitutes a franchise fee under the Cable Act. The amount of the property tax Complainant pays on its special franchise, when combined with the franchise fee, exceeds the five percent cap on franchise fees authorized under the Cable Act. To the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment (once finalized) complained of here, Complaint hereby claims its entitlement to such credit.

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Grand Total	**279,800**			

RP-7141 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Full Values
for the year 2026

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DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY	
Complaint Number	Hearing Date
26-SFA-48	08/12/24

New York State Department of Taxation & Finance
Date 2/27 Time 2:31
Rec'd By A. Lehman
Title OA1

RECEIVED
MAR 02 2026

PART ONE: GENERAL INFORMATION

1. **Special Franchise Owners:** *Complete this section.*

a. Complainant Information

Cablevision of Ossining
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122 ( )
Telephone Number Fax Number

b. List of Assessing Units and Company's Estimates of Full Value *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Full Value	Company's Estimate of Full Value
See attached.			

2. **Assessing Units:** *Complete this section.*

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( ) ( )
Telephone Number Fax Number

b. List of Companies and Assessing Unit's Estimates of Full Value *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Full Value	Assessing Unit's Estimate of Full Value

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise full value(s) for the year 2026 .

2/9/2026
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

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PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Improper Full Value**

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☑ 2. Valuation

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(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ 3. Other

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PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

2/9/2026
Date

SVP - TAX
Signature and Title

Clear Form

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NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

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Complainant arrived at its opinion of value by utilizing an estimated cost per mile of fiber mile build of $20,000 per mile and a ten-year straight line depreciation for miles currently in service. Specifically, Complainant first ascertained its inventory as of January 1, 2025, throughout the applicable assessing units. The number of miles by vintage year was multiplied by the cost per mile to arrive at a value as if such cable was installed on January 1, 2025. Complainant then depreciated its cable inventory by vintage year using a 10-year straight line depreciation method. The resulting value was summed by each SWIS code, and the equalization rate supplied by ORPTS for the SWIS code was applied to this full value estimate. Supporting figures are provided in Exhibit A.

Further, Complainant's assessment conflicts with and is preempted by the Cable Communications Policy Act of 1984, 47 U.S.C. § 521 *et seq.* (the "Cable Act"). As required under the Public Services Law, Complainant pays a franchise fee (as defined under the Cable Act, 47 U.S.C. § 542(g)(1)) to the localities included in this appeal. Complainant also pays a property tax on Complainant's special franchise that constitutes a franchise fee under the Cable Act. The amount of the property tax Complainant pays on its special franchise, when combined with the franchise fee, exceeds the five percent cap on franchise fees authorized under the Cable Act. To the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment (once finalized) complained of here, Complaint hereby claims its entitlement to such credit.

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EXHIBIT A

Exhibit A
Company Name: Cablevision of Ossining
Company ID: 928300

Assessment Number/Full Value Number	Sum of Est. Full. Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
928300-3726	324,200	1	661,065	324,200
928300-3922	742,200	1	2,421,804	742,200
928300-3926	341,600	1	1,057,596	341,600
928300-3928	817,600	1	2,585,754	817,600
928300-5512	583,200	0.0228	40,347	13,297
928300-5520	60,000	1	206,680	60,000
928300-5522	2,780,200	0.0121	102,550	33,640
928300-5526	312,200	1	989,578	312,200
928300-5534	2,370,200	0.0107	78,003	25,361
928300-5536	1,206,400	1	3,787,078	1,206,400
928300-5542	969,000	1	2,969,386	969,000
Grand Total	**10,506,800**			

RP-7142 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Assessments
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY	
Complaint Number	Hearing Date
26-SFA-49	03/12/26

New York State Department of Taxation & Finance
Date 2/27 Time 2:31
Rec'd By A. Lehman
Title OAI

RECEIVED
MAR 02 2026

PART ONE: GENERAL INFORMATION

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a. Complainant Information

Cablevision of Ossining
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122
Telephone Number

( )
Fax Number

b. List of Assessing Units and Company's Estimates of Assessment *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Assessment	Company's Estimate of Assessment
Westchester County	City of Peekskill	$40,347	$13,297
Westchester County	Town of Cortlandt	$102,550	$33,640
Westchester County	Town of Mount Pleasant	$78,003	$25,361

2. **Assessing Units:** *Complete this section.*

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( )
Telephone Number

( )
Fax Number

b. List of Companies and Assessing Unit's Estimates of Assessment *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Assessment	Assessing Unit(s) Estimate of Assessment

PART ONE: GENERAL INFORMATION (Cont.)

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2/9/2026
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
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The tentative assessment did not reflect the proper equalization rate or uniform percentage of full value for the assessment roll in question.

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928300-3928	817,600	1	2,585,754	817,600
928300-5512	583,200	0.0228	40,347	13,297
928300-5520	60,000	1	206,680	60,000
928300-5522	2,780,200	0.0121	102,550	33,640
928300-5526	312,200	1	989,578	312,200
928300-5534	2,370,200	0.0107	78,003	25,361
928300-5536	1,206,400	1	3,787,078	1,206,400
928300-5542	969,000	1	2,969,386	969,000
Grand Total	**10,506,800**			

RP-7141 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Full Values
for the year 2026

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DO NOT WRITE IN THIS SPACE
FOR ORPTS USE ONLY

Complaint Number	Hearing Date
26-SFA-5P	03/12/26

New York State Department of Taxation & Finance
Date 2/27 Time 2:31
Rec'd By A. Lehrman
Title CA1

RECEIVED
MAR 02 2026

PART ONE: GENERAL INFORMATION

1. **Special Franchise Owners:** *Complete this section.*

a. Complainant Information

Cablevision of Dutchess County
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122 ( )
Telephone Number Fax Number

b. List of Assessing Units and Company's Estimates of Full Value *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Full Value	Company's Estimate of Full Value
See attached.			

2. **Assessing Units:** *Complete this section.*

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( ) ( )
Telephone Number Fax Number

b. List of Companies and Assessing Unit's Estimates of Full Value *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Full Value	Assessing Unit's Estimate of Full Value

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise full value(s) for the year 2026 .

2/9/2026
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Improper Full Value**

Full value of property is erroneous.

☑ **B. Unlawful Full Value**

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE FULL VALUE OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☑ 1. Inventory

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ 2. Valuation

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ 3. Other

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

2/9/2026
Date

SVP - TAX
Signature and Title

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

Attachment 1
Form 7141

Supplement to Complaint on Tentative Special Franchise Full Values

Complainant hereby disputes the tentative special franchise assessment determined by the State Office of Real Property Tax Services ("ORPTS") in the Notices of Special Franchise Assessment dated February 4, 2026 ("Notices"). Pursuant to 20 NYCRR 8197-4.2(b)(6), Complainant hereby incorporates by reference all facts, figures, and calculations provided in reports to the Commissioner for the village assessment roll to be filed in 2026. Additional information supporting the Complainant's position is attached hereto as Exhibit A. The calculations presented in Exhibit A, and the statements provided herein, establish that the tentative special franchise assessment determined by the State Office of Real Property Tax Services are excessive (by reason of overvaluation), misclassified, unequal (by reason of inequality), and unlawful (by reason of illegality).

Complainant arrived at its opinion of value by utilizing an estimated cost per mile of fiber mile build of $20,000 per mile and a ten-year straight line depreciation for miles currently in service. Specifically, Complainant first ascertained its inventory as of January 1, 2025, throughout the applicable assessing units. The number of miles by vintage year was multiplied by the cost per mile to arrive at a value as if such cable was installed on January 1, 2025. Complainant then depreciated its cable inventory by vintage year using a 10-year straight line depreciation method. The resulting value was summed by each SWIS code, and the equalization rate supplied by ORPTS for the SWIS code was applied to this full value estimate. Supporting figures are provided in Exhibit A.

Further, Complainant's assessment conflicts with and is preempted by the Cable Communications Policy Act of 1984, 47 U.S.C. § 521 *et seq.* (the "Cable Act"). As required under the Public Services Law, Complainant pays a franchise fee (as defined under the Cable Act, 47 U.S.C. § 542(g)(1)) to the localities included in this appeal. Complainant also pays a property tax on Complainant's special franchise that constitutes a franchise fee under the Cable Act. The amount of the property tax Complainant pays on its special franchise, when combined with the franchise fee, exceeds the five percent cap on franchise fees authorized under the Cable Act. To the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment (once finalized) complained of here, Complaint hereby claims its entitlement to such credit.

If not satisfied with the foregoing explanation and additional documentation included with its complaint, Complainant respectfully requests an opportunity to provide any additional documentation that ORPTS, through the hearing officer, may request. *See* 20 NYCRR § 8197-4.2(c)(2).

EXHIBIT A

Exhibit A
Company Name: Cablevision of Dutchess County
Company ID: 902000

Full Value Number	Sum of Est. Full. Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
902000-1320	86,800	1	491,826	86,800
902000-1324	44,200	1	437,269	44,200
902000-1326	47,000	1	314,837	47,000
902000-1338	53,600	1	239,280	53,600
902000-1342	88,200	1	330,971	88,200
902000-1352	15,000	1	305,806	15,000
902000-1354	8,000	1	272,969	8,000
902000-1358	75,800	1	426,103	75,800
902000-1336	465,800	1	1,284,799	465,800
Grand Total	**884,400**			

RP-7141 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Full Values
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY	
Complaint Number	Hearing Date
26-SFA-51	03/12/26

New York State Department of Taxation & Finance
Date 2/27 Time 2:31
Rec'd By A. Lehman
Title OAT

RECEIVED
MAR 02 2026

PART ONE: GENERAL INFORMATION

1. **Special Franchise Owners:** *Complete this section.*

a. Complainant Information

Cblvsn.System-Westchster Corp.
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122 ( )
Telephone Number Fax Number

b. List of Assessing Units and Company's Estimates of Full Value *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Full Value	Company's Estimate of Full Value
See attached.			

2. **Assessing Units:** *Complete this section.*

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( ) ( )
Telephone Number Fax Number

b. List of Companies and Assessing Unit's Estimates of Full Value *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Full Value	Assessing Unit's Estimate of Full Value

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise full value(s) for the year 2026 .

2/9/2026
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Improper Full Value**

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☑ 1. Inventory

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ 2. Valuation

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ 3. Other

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

2/9/2026
Date

SVP - TAX
Signature and Title

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

Attachment 1
Form 7141

Supplement to Complaint on Tentative Special Franchise Full Values

Complainant hereby disputes the tentative special franchise assessment determined by the State Office of Real Property Tax Services ("ORPTS") in the Notices of Special Franchise Assessment dated February 4, 2026 ("Notices"). Pursuant to 20 NYCRR 8197-4.2(b)(6), Complainant hereby incorporates by reference all facts, figures, and calculations provided in reports to the Commissioner for the village assessment roll to be filed in 2026. Additional information supporting the Complainant's position is attached hereto as Exhibit A. The calculations presented in Exhibit A, and the statements provided herein, establish that the tentative special franchise assessment determined by the State Office of Real Property Tax Services are excessive (by reason of overvaluation), misclassified, unequal (by reason of inequality), and unlawful (by reason of illegality).

Complainant arrived at its opinion of value by utilizing an estimated cost per mile of fiber mile build of $20,000 per mile and a ten-year straight line depreciation for miles currently in service. Specifically, Complainant first ascertained its inventory as of January 1, 2025, throughout the applicable assessing units. The number of miles by vintage year was multiplied by the cost per mile to arrive at a value as if such cable was installed on January 1, 2025. Complainant then depreciated its cable inventory by vintage year using a 10-year straight line depreciation method. The resulting value was summed by each SWIS code, and the equalization rate supplied by ORPTS for the SWIS code was applied to this full value estimate. Supporting figures are provided in Exhibit A.

Further, Complainant's assessment conflicts with and is preempted by the Cable Communications Policy Act of 1984, 47 U.S.C. § 521 *et seq.* (the "Cable Act"). As required under the Public Services Law, Complainant pays a franchise fee (as defined under the Cable Act, 47 U.S.C. § 542(g)(1)) to the localities included in this appeal. Complainant also pays a property tax on Complainant's special franchise that constitutes a franchise fee under the Cable Act. The amount of the property tax Complainant pays on its special franchise, when combined with the franchise fee, exceeds the five percent cap on franchise fees authorized under the Cable Act. To the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment (once finalized) complained of here, Complaint hereby claims its entitlement to such credit.

If not satisfied with the foregoing explanation and additional documentation included with its complaint, Complainant respectfully requests an opportunity to provide any additional documentation that ORPTS, through the hearing officer, may request. *See* 20 NYCRR § 8197-4.2(c)(2).

EXHIBIT A

Exhibit A
Company Name: Cblvsn.System-Westchster Corp.
Company ID: 906000

Assessment Number / Full Value Number	Sum of Est. Full. Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
906000-5530	2,200	1	279,090	2,200
906000-5540	43,200	1	280,148	43,200
906000-5546	600	1	216,963	600
906000-3728	1,205,400	1	4,029,471	1,205,400
906000-5520	1,329,000	1	4,584,537	1,329,000
906000-5538	49,000	0.0162	6,585	794
906000-5552	867,000	1	3,168,594	867,000
906000-5554	2,682,400	1	9,135,307	2,682,400
906000-5556	270,800	1	950,429	270,800
Grand Total	**6,449,600.00**			

RP-7142 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Assessments
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY	
Complaint Number	Hearing Date
26-SFA-52	03/12/26

New York State Department of Taxation & Finance
Date 2/27 Time 2:31
Rec'd By A. Lehman
Title OAT

RECEIVED
MAR 02 2026

PART ONE: GENERAL INFORMATION

1. **Special Franchise Owners:** *Complete this section.*

   a. Complainant Information

   Cblvsn.System-Westchster Corp
   Company Name

   C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
   Street Address, City, State, Zip

   (516) 662-1122 Telephone Number ( ) Fax Number

   b. List of Assessing Units and Company's Estimates of Assessment *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Assessment	Company's Estimate of Assessment
Westchester County	Town of North Castle	$6,585	$794

2. **Assessing Units:** *Complete this section.*

   a. Complainant Information

   Assessing Unit Name

   Street Address, City, State, Zip

   ( ) Telephone Number ( ) Fax Number

   b. List of Companies and Assessing Unit's Estimates of Assessment *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Assessment	Assessing Unit(s) Estimate of Assessment

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise assessment(s) for the year 2026.

2/9/2026
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Unequal Assessment**

The tentative assessment did not reflect the proper equalization rate or uniform percentage of full value for the assessment roll in question.

☑ **B. Improper Full Value**

Full value of property is erroneous.

☑ **C. Unlawful Assessment**

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE ASSESSMENT OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☑ **1. Inventory**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ **2. Valuation**

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ **3. Other**

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PART FOUR: CERTIFICATION

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2/9/2026
Date

SVP - TAX
Signature/Title

Clear Form

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NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

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Attachment 1
Form 7142

Supplement to Complaint on Tentative Special Franchise Assessment

Complainant hereby disputes the tentative special franchise assessment determined by the State Office of Real Property Tax Services ("ORPTS") in the Notice of Special Franchise Assessment dated February 4, 2026 ("Notices"). Pursuant to 20 NYCRR 8197-4.2(b)(6), Complainant hereby incorporates by reference all facts, figures, and calculations provided in reports to the Commissioner for the village assessment roll to be filed in 2026. Additional information supporting the Complainant's position is attached hereto as Exhibit A. The calculations presented in Exhibit A, and the statements provided herein, establish that the tentative special franchise assessment determined by the State Office of Real Property Tax Services are excessive (by reason of overvaluation), misclassified, unequal (by reason of inequality), and unlawful (by reason of illegality).

Complainant arrived at its opinion of value by utilizing an estimated cost per mile of fiber mile build of $20,000 per mile and a ten-year straight line depreciation for miles currently in service. Specifically, Complainant first ascertained its inventory as of January 1, 2025, throughout the applicable assessing units. The number of miles by vintage year was multiplied by the cost per mile to arrive at a value as if such cable was installed on January 1, 2025. Complainant then depreciated its cable inventory by vintage year using a 10-year straight line depreciation method. The resulting value was summed by each SWIS code, and the equalization rate supplied by ORPTS for the SWIS code was applied to this full value estimate. Supporting figures are provided in Exhibit A.

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Company ID: 906000

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906000-5520	1,329,000	1	4,584,537	1,329,000
906000-5538	49,000	0.0162	6,585	794
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906000-5556	270,800	1	950,429	270,800
Grand Total	**6,449,600.00**			

RP-7141 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Full Values
for the year 2026

DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY	
Complaint Number	Hearing Date
26-SFA-54	4/16/2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

PART ONE: GENERAL INFORMATION

1. **Special Franchise Owners:** *Complete this section.*

a. Complainant Information

Cablevision System-NY City Cor
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122 Telephone Number

( ) Fax Number

b. List of Assessing Units and Company's Estimates of Full Value *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Full Value	Company's Estimate of Full Value
Bronx County	New York City	$33,974,982	$5,364,000
Kings County	New York City	$59,591,058	$7,784,400

2. **Assessing Units:** *Complete this section.*

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( ) Telephone Number

( ) Fax Number

b. List of Companies and Assessing Unit's Estimates of Full Value *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Full Value	Assessing Unit's Estimate of Full Value

New York State
Department of Taxation & Finance
Date 4-2-26 Time 1:01
Rec'd By [illegible]

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise full value(s) for the year 2026 .

3/30/2026
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
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Telephone Number

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(Check one or more)

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(If additional explanation or documentation is necessary, please attach - # of attached pages 3 *.)*

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3/30/2026
Date

SVP - TAX
Signature and Title

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ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

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Attachment 1
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Complainant hereby disputes the tentative special franchise assessment determined by the State Office of Real Property Tax Services ("ORPTS") in the Notices of Special Franchise Assessment dated March 16, 2026 ("Notices"). Pursuant to 20 NYCRR 8197-4.2(b)(6), Complainant hereby incorporates by reference all facts, figures, and calculations provided in reports to the Commissioner for assessment rolls to be filed in 2026. Additional information supporting the Complainant's position is attached hereto as Exhibit A. The calculations presented in Exhibit A, and the statements provided herein, establish that the tentative special franchise assessment determined by the State Office of Real Property Tax Services are excessive (by reason of overvaluation), misclassified, unequal (by reason of inequality), and unlawful (by reason of illegality).

Complainant arrived at its opinion of value by utilizing an estimated cost per mile of fiber mile build of $20,000 per mile and a ten-year straight line depreciation for miles currently in service. Specifically, Complainant first ascertained its inventory as of January 1, 2025, throughout the applicable assessing units. The number of miles by vintage year was multiplied by the cost per mile to arrive at a value as if such cable was installed on January 1, 2025. Complainant then depreciated its cable inventory by vintage year using a 10-year straight line depreciation method. The resulting value was summed by each SWIS code, and the equalization rate supplied by ORPTS for the SWIS code was applied to this full value estimate. Supporting figures are provided in Exhibit A.

Further, Complainant's assessment conflicts with and is preempted by the Cable Communications Policy Act of 1984, 47 U.S.C. § 521 *et seq.* (the "Cable Act"). As required under the Public Services Law, Complainant pays a franchise fee (as defined under the Cable Act, 47 U.S.C. § 542(g)(1)) to the localities included in this appeal. Complainant also pays a property tax on Complainant's special franchise that constitutes a franchise fee under the Cable Act. The amount of the property tax Complainant pays on its special franchise, when combined with the franchise fee, exceeds the five percent cap on franchise fees authorized under the Cable Act. To the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment (once finalized) complained of here, Complaint hereby claims its entitlement to such credit.

If not satisfied with the foregoing explanation and additional documentation included with its complaint, Complainant respectfully requests an opportunity to provide any additional documentation that ORPTS, through the hearing officer, may request. *See* 20 NYCRR § 8197-4.2(c)(2).

EXHIBIT A

Exhibit A
Company Name: Cablevision System-NY City Cor
Company ID: 906020

Full Value Number	Sum of Est. Full Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
906020-6001	5364000	1	33,974,982	5,364,000
906020-6101	7784400	1	59,591,058	7,784,400
Grand Total	**13,148,400**			

RP-7142 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Assessments
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY	
Complaint Number	Hearing Date
26-SFA-55	4/16/2026

PART ONE: GENERAL INFORMATION

1. **Special Franchise Owners:** *Complete this section.*

a. Complainant Information

Cblvsn. System, L.I.Corp.
Company Name

C/O Laura La Neve, Vice President - Indirect Tax, 1111 Stewart Avenue, Bethpage, NY 11714
Street Address, City, State, Zip

(516) 662-1122 Telephone Number

( ) Fax Number

b. List of Assessing Units and Company's Estimates of Assessment *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Assessment	Company's Estimate of Assessment
County of Nassau	Village of Cove Neck	$365	$126

2. **Assessing Units:** *Complete this section.*

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( ) Telephone Number

( ) Fax Number

b. List of Companies and Assessing Unit's Estimates of Assessment *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Assessment	Assessing Unit(s) Estimate of Assessment

New York State Department of Taxation & Finance
Date 4-7-26 Time 11:21
Rec'd By

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, David Prebut on behalf of complainant, hereby designate

Cyavash Ahmadi and Maria Todorova to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise assessment(s) for the year 2026.

3/30/2026
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Cyavash Ahmadi, Counsel
Contact Person and Title

1114 Avenue of the Americas, 40th Floor, New York, NY 10036
Street Address, City, State, Zip

(212) 287-7033
Telephone Number

( )
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Unequal Assessment**

The tentative assessment did not reflect the proper equalization rate or uniform percentage of full value for the assessment roll in question.

☑ **B. Improper Full Value**

Full value of property is erroneous.

☑ **C. Unlawful Assessment**

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE ASSESSMENT OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☑ 1. Inventory

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ 2. Valuation

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ 3. Other

See attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

3/30/2026
Date

SVP - TAX
Signature/Title

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

Attachment 1
Form 7142

Supplement to Complaint on Tentative Special Franchise Assessment

Complainant hereby disputes the tentative special franchise assessment determined by the State Office of Real Property Tax Services ("ORPTS") in the Notices of Special Franchise Assessment dated March 16, 2026 ("Notices"). Pursuant to 20 NYCRR 8197-4.2(b)(6), Complainant hereby incorporates by reference all facts, figures, and calculations provided in reports to the Commissioner for the village assessment roll to be filed in 2026. Additional information supporting the Complainant's position is attached hereto as Exhibit A. The calculations presented in Exhibit A, and the statements provided herein, establish that the tentative special franchise assessment determined by the State Office of Real Property Tax Services are excessive (by reason of overvaluation), misclassified, unequal (by reason of inequality), and unlawful (by reason of illegality).

Complainant arrived at its opinion of value by utilizing an estimated cost per mile of fiber mile build of $20,000 per mile and a ten-year straight line depreciation for miles currently in service. Specifically, Complainant first ascertained its inventory as of January 1, 2024, throughout the applicable assessing unit. The number of miles by vintage year was multiplied by the cost per mile to arrive at a value as if such cable was installed on January 1, 2024. Complainant then depreciated its cable inventory by vintage year using a 10-year straight line depreciation method. The resulting value was summed by each SWIS code, and the equalization rate supplied by ORPTS for the SWIS code was applied to this full value estimate. Supporting figures are provided in Exhibit A.

Further, Complainant's assessment conflicts with and is preempted by the Cable Communications Policy Act of 1984, 47 U.S.C. § 521 *et seq.* (the "Cable Act"). As required under the Public Services Law, Complainant pays a franchise fee (as defined under the Cable Act, 47 U.S.C. § 542(g)(1)) to the localities included in this appeal. Complainant also pays a property tax on Complainant's special franchise that constitutes a franchise fee under the Cable Act. The amount of the property tax Complainant pays on its special franchise, when combined with the franchise fee, exceeds the five percent cap on franchise fees authorized under the Cable Act. To the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment (once finalized) complained of here, Complaint hereby claims its entitlement to such credit.

If not satisfied with the foregoing explanation and additional documentation included with its complaint, Complainant respectfully requests an opportunity to provide any additional documentation that ORPTS, through the hearing officer, may request. *See* 20 NYCRR § 8197-4.2(c)(2).

EXHIBIT A

Exhibit A
Company Name: Cblvsn. System, L.I. Corp
Company ID: 923500

SWIS	Sum of Est. Full Value	Equalization Rate	2026 ORPTS Value	Opinion of Value
282407	180000	0.0007	365	126
Grand Total	**180000**			

NYS Department of Taxation and Finance 4/30/2025
Office of Real Property Tax Services
Ms. Maryann Enrico
Real Property Associate Accountant
W.A. Harriman State Campus
Albany, NY 12227

Dear Ms. Enrico:

Altice USA, INC and its Cablevision subsidiaries ("Cablevision" or the "Company") submits the following letter to explain the differences between its inventory reported in prior years and that reported in this year. These differences stem from the differences between tax and book accounting techniques.

Because Cablevision accounts for its inventory using mass accounting techniques similar to that used by many utilities and others with distributed assets, assets that are no longer in use and are often replaced are not written off the Company's balance sheet. This result is purely an artifact of mass accounting techniques. For example, a taxpayer who accounts for mass property, like Cablevision, whose property suffers a casualty due to a storm or other natural disaster likely would simply replace the asset and not try and identify the asset that had been destroyed and was no longer in use. The taxpayer would instead replace those assets, and their balance sheet would include the replacement property placed in service.

The difference between Cablevision's historical inventory reports and the reduced inventory shown in this reporting period accounts, in part, for property no longer in use.

In addition, Cablevision has historically reported its RP 8.1 Mass Inventory report from a static source that generally only includes updates for new build additions. As part of a larger initiative with Cablevision's design and engineering team, the Company reconciled its mass inventory as of year-end 2024. Cablevision concluded that prior RP 8.1 Mass Inventory reporting included fiber and coax miles that are no longer tracked as in service by the Company's design and engineering teams. No longer tracked as in service means that there is no equipment connected to these miles and no future use possibility due to significant damage and/or abandonment of the fiber and coax. Therefore, the Company's current RP 8.1 Mass Inventory report has been reconciled to the number of fiber and coax miles that are in service and tracked. Cablevision views this reconciliation primarily as a one-time adjustment to correct its mass inventory reporting. However, Cablevision will review its in service fiber and coax miles on an annual basis going forward to ensure that future abandonments are adjusted out of its mass inventory. Cablevision has provided a copy of its RP 8.1 Mass Inventory listing in Excel to assist in the review of the Company's mass inventory.

Alternatively, and to the extent the Department does not view the foregoing as an appropriate adjustment to its reported inventory, Cablevision submits that similar considerations require the use of an alternative depreciation or obsolescence adjustment. That is, certain assets are simply no longer in service because of economic and other factors impacting the property's ability to meet present needs. Accordingly, should the Department disagree with the foregoing

inventory reconciliation, Cablevision makes an application pursuant to 20 NYCRR § 8197-2.8 for alternative functional or economic obsolescence, service lives, salvage factors, and other alternative valuation components that differ from those contained in the latest valuation procedures adopted by ORPTS.

* * *

Should the Department have any questions regarding the foregoing or requires additional documentation, Cablevision is glad to discuss these issues further. Please do not hesitate to contact me at 929-260-5230 or David.Prebut@AlticeUSA.com.

Sincerely,



David Prebut
Senior Vice President – Tax
Altice USA, Inc.

NEW YORK STATE | Board of Real Property Tax Services

RESOLUTION 26-SFP-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 February 04, 2026, and March 09, 2026, the tentative special franchise full values for Champlain Hudson Power Express, LLC were determined by the Office of Real Property Tax Services (ORPTS); and

WHEREAS, pursuant to section 608 of the Real Property Tax Law notices of the tentative special franchise full values and the scheduled hearing dates were duly mailed on February 06, 2026, and March 11, 2026

WHEREAS, complaints (#26-SFA-23, and 26-SFA-53), dated February 27, 2026, and April 2, 2026, were filed by Champlain Hudson Power Express, LLC as specified in section 610 of the Real Property Tax Law and 20 NYCRR 8197-4.2; and

WHEREAS, hearings pursuant to section 612 of the Real Property Tax Law and 20 NYCRR 8197-4.2 were held with regard to the complaints on March 12, 2026, and April 16, 2026; and

WHEREAS, appearances on behalf of Champlain Hudson Power Express, LLC were made at March 12, 2026, and April 16, 2026 hearing; and

WHEREAS, the Hearing Officer has filed reports dated May 12, 2026; and

WHEREAS, ORPTS staff has reviewed the complaints, filed a report regarding such review and has made recommendations. The results of the review are summarized in the memorandum to the State Board, Agenda Item II, dated May 26, 2026; and

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

26-SFP-03

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 2026 final special franchise full values as set forth in List No. 26-SFA-23, and 26-SFA-53, on file in the ORPTS, are determined to be the final full values, and that such full values be certified to the affected municipalities to be used as the special franchise full values on the respective 2026 assessment roll.

Voting in favor:

Voting against:

Abstaining:

Absent:

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

I, Rachel Ingalsbe, 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 03, 2026.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 3rd day of June 2026.

_____
Rachel Ingalsbe, Director of the Office of Real Property Tax Services

RP-7141 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Full Values
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE
FOR ORPTS USE ONLY

Complaint Number	Hearing Date
26-SFA-23	03/12/26

RECEIVED
MAR 02 2026

PART ONE: GENERAL INFORMATION

1. Special Franchise Owners: ***Complete this section.***

a. Complainant Information

CHPE LLC
Company Name

623 Fifth Avenue, 20th Floor, New York, New York 10022
Street Address, City, State, Zip

(518) 465-0710
Telephone Number

( )
Fax Number

b. List of Assessing Units and Company's Estimates of Full Value *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Full Value	Company's Estimate of Full Value
See Attached Exhibit A	See Attached Exhibit A	See Attached Exhibit A	See Attached Exhibit A

2. Assessing Units: ***Complete this section.***

a. Complainant Information

N/A
Assessing Unit Name

N/A
Street Address, City, State, Zip

( )
Telephone Number

( )
Fax Number

b. List of Companies and Assessing Unit's Estimates of Full Value *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Full Value	Assessing Unit's Estimate of Full Value
N/A	N/A	N/A

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, See attached designation (Exhibit D) on behalf of complainant, hereby designate _____ to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise full value(s) for the year _____ .

_____ _____
Date Signature of Complainant

Name, Address and Telephone Number of Representative:

Barclay Damon LLP: Matthew S. Moses, Esq. and Mark R. McNamara, Esq.
Contact Person and Title

125 East Jefferson Street, Syracuse, New York 13202
Street Address, City, State, Zip

(315) 425-2726 ( )
Telephone Number Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Improper Full Value**

Full value of property is erroneous.

☑ **B. Unlawful Full Value**

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE FULL VALUE OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☑ **1. Inventory**

All that special franchise property described in the Notice of Tentative Special Franchise Full Value dated February 4, 2026 and attached as Exhibit B.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☑ **2. Valuation**

See February 26, 2026 Report of Cost Containment Advisors and accompanying schedule, attached as Exhibit C.

(If additional explanation or documentation is necessary, please attach - # of attached pages 3 .)

☐ **3. Other**

(If additional explanation or documentation is necessary, please attach - # of attached pages ____.)

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

2/27/26
Date

Signature and Title
Matthew S. Moses

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

EXHIBIT A

CHPE LLC - Exhibit A to RP-7141 Complaint

County	Town/City/Village	Full Value Number	Special Franchise Property Mileage	ORPTS 2026 Full Value (Tentative)	Claimed Full Value	Notes
Clinton	Ausable	189250-0922	1.208235	$ 1,853,335	$ 1,112,001	(1) See below.
Clinton	Beekmantown	189250-0924	5.992502	$ 9,192,583	$ 5,515,550	
Clinton	Champlain	189250-0928				
	Champlain (V) (2),(3)		2.352549	$ 3,608,758	$ 2,165,255	(2),(3) See below.
	Town Outside Villages		4.354025	$ 6,679,151	$ 4,007,491	
Clinton	Chazy	189250-0930	6.980803	$ 10,708,895	$ 6,425,337	
Clinton	Peru	189250-0940	5.064386	$ 7,768,953	$ 4,661,372	
Clinton	Plattsburgh	189250-0942	8.674886	$ 13,307,456	$ 7,984,474	
Columbia	Clermont	189250-1030	0.395875	$ 1,198,520	$ 719,112	
Dutchess	Poughkeepsie (C)	189250-1313	2.150103	$ 6,510,429	$ 3,906,257	
Dutchess	Fishkill	189250-1330	6.870840	$ 20,803,787	$ 12,482,272	
Dutchess	Hyde Park	189250-1332	4.511704	$ 13,660,835	$ 8,196,501	
Dutchess	Poughkeepsie (T)	189250-1346	8.686471	$ 26,301,495	$ 15,780,897	
Dutchess	Red Hook	189250-1348	4.136306	$ 12,524,249	$ 7,514,549	
Dutchess	Rhinebeck	189250-1350	1.485549	$ 4,498,178	$ 2,698,907	
Dutchess	Wappinger	189250-1356	2.686610	$ 8,135,027	$ 4,881,016	
Essex	Chesterfield	189250-1520	5.908745	$ 9,064,167	$ 5,438,500	
Essex	Essex	189250-1526	4.764811	$ 7,309,325	$ 4,385,595	
Essex	Willsboro	189250-1552	10.657668	$ 16,349,376	$ 9,809,626	
Greene	Catskill	189250-1926	1.089404	$ 3,298,511	$ 1,979,107	
Orange	Cornwall	189250-3324	0.178875	$ 541,340	$ 324,804	
Orange	Highlands	189250-3336	6.616957	$ 20,035,357	$ 12,021,214	
Orange	Newburgh	189250-3346	1.139606	$ 3,450,476	$ 2,070,286	
Putnam	Philipstown	189250-3726	2.546403	$ 7,710,098	$ 4,626,059	
Rockland	Stony Point	189250-3928	6.397225	$ 19,369,576	$ 11,621,746	
Ulster	Esopus	189250-5122	8.755149	$ 26,509,085	$ 15,905,451	
Ulster	Kingston	189250-5130	1.489473	$ 4,509,647	$ 2,705,788	
Ulster	Saugerties	189250-5148	4.198822	$ 12,713,488	$ 7,628,093	
Ulster	Ulster	189250-5154	4.058539	$ 12,289,132	$ 7,373,479	
Washington	Dresden	189250-5324	10.490983	$ 33,748,611	$ 20,249,167	
Washington	Putnam	189250-5346	5.847499	$ 8,322,305	$ 4,993,383	
Washington	Whitehall (V)	189250-5352	3.081335	$ 9,912,192	$ 5,947,315	(3) See below.
			142.772338	$ 341,884,337	$ 205,130,602	

Notes:

(1) As of the 1/1/25 valuation date, the Special Franchise Property was under construction and had not reached commercial operation (and is not currently operational).

(2) The Special Franchise Property is located in the Village of Rouses Point (within the Town of Champlain), not the Village of Champlain.

(3) The Town of Champlain is the assessor for the Village of Rouses Point and the Town of Whitehall is the assessor for the Village of Whitehall.

EXHIBIT B

STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES
WA Harriman State Campus
Albany, N Y 12227
(518) 474-5711

RP27

Dated
February 04, 2026

NOTICE OF TENTATIVE SPECIAL FRANCHISE FULL VALUE

For city and town assessment roll to be filed in 2026

CHPE, LLC
C/O Barclay Damon LLP
125 E. Jefferson St
Syracuse , NY 13202

189250

Hearing Date and Location:
March 12, 2026 at 10:00 am
CR 125, Bldg 9, 1st Floor
WA Harriman State Campus
Albany, New York

The State Office of Real Property Tax Services has determined the tentative special franchise full values for the following assessing unit(s) at the amounts shown below. The full values were determined in accordance with Article 6 of the Real Property Tax Law and Part 8197 of Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York. The full values include both the value of the tangible property situated in, upon, under or above public streets, highways, waters and other public places and the value of the franchise, right, authority or permission to occupy such public streets, highways, waters and other public places.

The State Office or its duly authorized representative will conduct a hearing in its office in the City of Albany on the day indicated above as the "Hearing Date" to hear any complaints concerning such full values. Complaints must be filed in accordance with the procedure provided in Section 710 of the Real Property Tax Law. In order for a complaint to be considered by the State Office, a complainant must:

(1) Specify its objections to the tentative special franchise full values on Form RP-7141 available from the Office of Real Property Tax Services.
(2) Serve its complaint to the State Office at least ten (10) days prior to the hearing date. Service may be made in person or by mail.
(3) Serve a copy of the complaint upon the appropriate assessing unit(s).
(4) File with the State Office, at least five (5) days prior to the hearing date, an affidavit stating in substance that the copy required in step 3 above has been served.

	Full Value Number	Full Value Tentative	Pct Change From Prior Roll
Town of Ausable, Clinton County	189250-0922	**$1,853,335**	New
			New
Town of Beekmantown, Clinton County	189250-0924	**$9,192,583**	New
			New
Town of Champlain, Clinton County			
Village of Champlain		**3,608,758**	**New**
Town Outside Villages		**6,679,151**	**New**
Total Town:	189250-0928	$10,287,909	New
Town of Chazy, Clinton County	189250-0930	**$10,708,895**	New
			New
Town of Peru, Clinton County	189250-0940	**$7,768,953**	New
			New
Town of Plattsburgh, Clinton County	189250-0942	**$13,307,456**	New
			New
Town of Clermont, Columbia County	189250-1030	**$1,198,520**	New
			New

STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES
WA Harriman State Campus
Albany, N Y 12227
(518) 474-5711

RP27

Dated
February 04, 2026

NOTICE OF TENTATIVE SPECIAL FRANCHISE FULL VALUE

	Full Value Number	Full Value Tentative	Pct Change From Prior Roll
City of Poughkeepsie, Dutchess County	189250-1313	**$6,510,429**	New
			New
Dutchess County C.A.P. #1, Town of Fishkill			
Town Outside Villages		**20,803,787**	**New**
Total Town:	189250-1330	$20,803,787	New
Town of Hyde Park, Dutchess County	189250-1332	**$13,660,835**	New
			New
Town of Poughkeepsie, Dutchess County			
Town Outside Villages		**26,301,495**	**New**
Total Town:	189250-1346	$26,301,495	New
Town of Red Hook, Dutchess County			
Town Outside Villages		**12,524,249**	**New**
Total Town:	189250-1348	$12,524,249	New
Town of Rhinebeck, Dutchess County			
Town Outside Villages		**4,498,178**	**New**
Total Town:	189250-1350	$4,498,178	New
Dutchess County C.A.P. #1, Town of Wappinger			
Town Outside Villages		**8,135,027**	**New**
Total Town:	189250-1356	$8,135,027	New
Town of Chesterfield, Essex County	189250-1520	**$9,064,167**	New
			New
Town of Essex, Essex County	189250-1526	**$7,309,325**	New
			New
Town of Willsboro, Essex County	189250-1552	**$16,349,376**	New
			New
Town of Catskill, Greene County			
Town Outside Villages		**3,298,511**	**New**
Total Town:	189250-1926	$3,298,511	New
Town of Cornwall, Orange County			
Town Outside Villages		**541,340**	**New**
Total Town:	189250-3324	$541,340	New
Town of Highlands, Orange County			
Town Outside Villages		**20,035,357**	**New**
Total Town:	189250-3336	$20,035,357	New
Town of Newburgh, Orange County	189250-3346	**$3,450,476**	New
			New
Town of Philipstown, Putnam County			
Town Outside Villages		**7,710,098**	**New**
Total Town:	189250-3726	$7,710,098	New
Town of Stony Point, Rockland County	189250-3928	**$19,369,576**	New
			New

STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES
WA Harriman State Campus
Albany, N Y 12227
(518) 474-5711

RP27

Dated
February 04, 2026

NOTICE OF TENTATIVE SPECIAL FRANCHISE FULL VALUE

	Full Value Number	Full Value Tentative	Pct Change From Prior Roll
Town of Esopus, Ulster County	189250-5122	$26,509,085	New
			New
Town of Kingston, Ulster County	189250-5130	$4,509,647	New
			New
Town of Saugerties, Ulster County			
Town Outside Villages		12,713,488	**New**
Total Town:	189250-5148	$12,713,488	New
Town of Ulster, Ulster County	189250-5154	$12,289,132	New
			New
Town of Dresden, Washington County	189250-5324	$33,748,611	New
			New
Town of Putnam, Washington County	189250-5346	$8,322,305	New
			New
Town of Whitehall, Washington County			
Village of Whitehall		9,912,192	**New**
Total Town:	189250-5352	$9,912,192	New
Grand Total		$341,884,337	New

David Ange
Real Property Services Administrator 2

Note: The amounts of the special franchise full values set forth in this notice are "tentative" and must not be entered on the assessment roll. The final full values for entry on the assessment roll will be transmitted at a later date.

EXHIBIT C

Cost Containment Advisors
15 East Putnam Avenue, Greenwich, Connecticut 06830

Tel: 203-531-0770
Fax: 208-567-4020
www.cost-containment-advisors.com

ANTREAS E. GHAZAROSSIAN
President

February 26, 2026

CHPE LLC
623 Fifth Avenue, 20th Floor
New York, New York 10022

Attn: Todd Singer, EVP and Chief Financial Officer

RE: 2026 Valuation of Special Franchise Property Issued by the New York Office of Real Property Tax Services.

Dear Mr. Singer,

In accordance with your request, Cost Containment Advisors, Inc. has developed this valuation analysis and report ("Report") expressing an opinion as to the full fair market value as of January 1, 2025, of certain portions of the Champlain Hudson Power Express Project ("Project") constructed by CHPE LLC ("CHPE"). This analysis and Report were developed for use by CHPE and its legal counsel, Barclay Damon LLP in representing CHPE in its challenge of the 2026 tentative assessments of the Special Franchise Property identified below before the New York State Department of Taxation Office of Real Property Tax Services ("ORPTS").

The Project is a fully-buried, 1,250 MW high-voltage direct current electric transmission line from the U.S.-Canada border to New York City, portions of which are in public rights-of-way, waterways and public spaces (collectively, the "Special Franchise Property"). The Special Franchise Property is the subject of our valuation and identified on Schedule 1 to this Report. We have accepted as an extraordinary assumption the full value determined by ORPTS of the Special Franchise Property as the reproduction cost new of the Special Franchise Property and then determined and applied the appropriate depreciation to each Special Franchise Property location as explained below.

Energy infrastructure/assets in New York State are valued based on an asset's reproduction cost new less depreciation. Depreciation should be applied to reproduction cost new and comes in three forms, physical deterioration, functional obsolescence (e.g. changes in technology), and economic obsolescence. There is no physical deterioration nor functional obsolescence as of the January 1, 2025 valuation date because the Special Franchise Property is effectively new construction. Economic obsolescence represents a reduction in the value of the asset due to external economic influences including "inutility", which is applicable with respect to the Special Franchise Property.

Economic obsolescence is outside the scope of the asset owner's influence or control and may occur anytime in an asset's life. One of the ways of determining economic obsolescence is by comparing the actual utility of an asset to its rated utility or total capacity, which is the capacity of the asset at full operation as it exists at the time of its valuation. If an asset is less than fully utilized, the economic obsolescence adjustment would be applied directly to the asset in the determination of its fair market value. This is also known as inutility.

Here, the Project is not being utilized at its full rated utility. In fact, the Project was not being utilized at all as of the January 1, 2025 valuation date and will not be used for approximately the first 17 months of its expected life measured from that date, as the Project has not been completed nor, obviously, energized. The Project is expected to be completed and receive authorization to operate and be energized in mid-2026. Both factors are "external economic influences" resulting in a shortfall of revenue as measured against the expected life of the Special Franchise Property due to the approximate 17-month period during which it will receive no revenue because the Project is not complete and energized. This constitutes inutility and affects the value of the Project. Therefore, it is appropriate to depreciate the reproduction cost new of the Special Franchise Property by 40% to account for the loss of value due to such economic obsolescence.

As detailed in Schedule 1, we have determined and applied in Columns E and F the 40% depreciation due to economic obsolescence to ORPTS tentative full values set forth in Column A to conclude the full fair market value of the Special Franchise Property as of January 1, 2025 in Column G.

Accordingly, we conclude after all forms of depreciation, including physical deterioration, functional obsolescence, and economic obsolescence have been quantified and applied to the reproduction cost new values as determined by ORPTS, the result set forth in Column G of Schedule 1 attached hereto and made a part of this Report as the full fair market value of the Special Franchise Property.

Very truly yours,

Antuas E. Ghazumian

CHPE LLC - Schedule 1 to CCA Report

County	Town/City/Village	Full Value Number	Special Franchise Property Mileage	ORPTS 2026 Full Value (Tentative)	Economic Obsolescence Depreciation Percentage	Economic Obsolescence	Concluded Full Fair Market Value
Clinton	Ausable	189250-0922	1.208235	$ 1,853,335	40.0%	$ (741,334)	$ 1,112,001
Clinton	Beekmantown	189250-0924	5.992502	$ 9,192,583	40.0%	$ (3,677,033)	$ 5,515,550
Clinton	Champlain	189250-0928					
	Champlain (V)		2.352549	$ 3,608,758	40.0%	$ (1,443,503)	$ 2,165,255
	Town Outside Villages		4.354025	$ 6,679,151	40.0%	$ (2,671,660)	$ 4,007,491
Clinton	Chazy	189250-0930	6.980803	$ 10,708,895	40.0%	$ (4,283,558)	$ 6,425,337
Clinton	Peru	189250-0940	5.064386	$ 7,768,953	40.0%	$ (3,107,581)	$ 4,661,372
Clinton	Plattsburgh	189250-0942	8.674886	$ 13,307,456	40.0%	$ (5,322,982)	$ 7,984,474
Columbia	Clermont	189250-1030	0.395875	$ 1,198,520	40.0%	$ (479,408)	$ 719,112
Dutchess	Poughkeepsie (C)	189250-1313	2.150103	$ 6,510,429	40.0%	$ (2,604,172)	$ 3,906,257
Dutchess	Fishkill	189250-1330	6.870840	$ 20,803,787	40.0%	$ (8,321,515)	$ 12,482,272
Dutchess	Hyde Park	189250-1332	4.511704	$ 13,660,835	40.0%	$ (5,464,334)	$ 8,196,501
Dutchess	Poughkeepsie (T)	189250-1346	8.686471	$ 26,301,495	40.0%	$ (10,520,598)	$ 15,780,897
Dutchess	Red Hook	189250-1348	4.136306	$ 12,524,249	40.0%	$ (5,009,700)	$ 7,514,549
Dutchess	Rhinebeck	189250-1350	1.485549	$ 4,498,178	40.0%	$ (1,799,271)	$ 2,698,907
Dutchess	Wappinger	189250-1356	2.686610	$ 8,135,027	40.0%	$ (3,254,011)	$ 4,881,016
Essex	Chesterfield	189250-1520	5.908745	$ 9,064,167	40.0%	$ (3,625,667)	$ 5,438,500
Essex	Essex	189250-1526	4.764811	$ 7,309,325	40.0%	$ (2,923,730)	$ 4,385,595
Essex	Willsboro	189250-1552	10.657668	$ 16,349,376	40.0%	$ (6,539,750)	$ 9,809,626
Greene	Catskill	189250-1926	1.089404	$ 3,298,511	40.0%	$ (1,319,404)	$ 1,979,107
Orange	Cornwall	189250-3324	0.178875	$ 541,340	40.0%	$ (216,536)	$ 324,804
Orange	Highlands	189250-3336	6.616957	$ 20,035,357	40.0%	$ (8,014,143)	$ 12,021,214
Orange	Newburgh	189250-3346	1.139606	$ 3,450,476	40.0%	$ (1,380,190)	$ 2,070,286
Putnam	Philipstown	189250-3726	2.546403	$ 7,710,098	40.0%	$ (3,084,039)	$ 4,626,059
Rockland	Stony Point	189250-3928	6.397225	$ 19,369,576	40.0%	$ (7,747,830)	$ 11,621,746
Ulster	Esopus	189250-5122	8.755149	$ 26,509,085	40.0%	$ (10,603,634)	$ 15,905,451
Ulster	Kingston	189250-5130	1.489473	$ 4,509,647	40.0%	$ (1,803,859)	$ 2,705,788
Ulster	Saugerties	189250-5148	4.198822	$ 12,713,488	40.0%	$ (5,085,395)	$ 7,628,093
Ulster	Ulster	189250-5154	4.058539	$ 12,289,132	40.0%	$ (4,915,653)	$ 7,373,479
Washington	Dresden	189250-5324	10.490983	$ 33,748,611	40.0%	$ (13,499,444)	$ 20,249,167
Washington	Putnam	189250-5346	5.847499	$ 8,322,305	40.0%	$ (3,328,922)	$ 4,993,383
Washington	Whitehall (V)	189250-5352	3.081335	$ 9,912,192	40.0%	$ (3,964,877)	$ 5,947,315
			142.772338	$ 341,884,337		$ (136,753,735)	$ 205,130,602

EXHIBIT D

DESIGNATION FOR FILING COMPLAINT
AND EXECUTING AND VERIFYING PROTESTS
AND/OR PROCEEDINGS FOR JUDICIAL REVIEW

The undersigned, as or on behalf of the owner of special franchise property located in the State of New York, hereby authorizes and designates Barclay Damon LLP, its members and/or associates and any designated counsel or agent to act as representatives of the owner in any and all proceedings before the New York State Board of Real Property Tax Services regarding review of the value of owner's special franchise property, including the special franchise property listed on Exhibit A attached hereto, and to execute, verify and file any and all protests and/or petitions for administrative or judicial review of such valuations for the 2026 assessment roll year and future assessment roll years.

Dated: February 27, 2026

CHPE LLC

By _____
Justin Sauber
Chief Executive Officer

CHPE LLC - Exhibit A to Designation

County	Town/City/Village	Full Value Number	Special Franchise Property Mileage	ORPTS 2026 Full Value (Tentative)
Clinton	Ausable	189250-0922	1.208235	$ 1,853,335
Clinton	Beekmantown	189250-0924	5.992502	$ 9,192,583
Clinton	Champlain	189250-0928		
	Champlain (V) (2),(3)		2.352549	$ 3,608,758
	Town Outside Villages		4.354025	$ 6,679,151
Clinton	Chazy	189250-0930	6.980803	$ 10,708,895
Clinton	Peru	189250-0940	5.064386	$ 7,768,953
Clinton	Plattsburgh	189250-0942	8.674886	$ 13,307,456
Columbia	Clermont	189250-1030	0.395875	$ 1,198,520
Dutchess	Poughkeepsie (C)	189250-1313	2.150103	$ 6,510,429
Dutchess	Fishkill	189250-1330	6.870840	$ 20,803,787
Dutchess	Hyde Park	189250-1332	4.511704	$ 13,660,835
Dutchess	Poughkeepsie (T)	189250-1346	8.686471	$ 26,301,495
Dutchess	Red Hook	189250-1348	4.136306	$ 12,524,249
Dutchess	Rhinebeck	189250-1350	1.485549	$ 4,498,178
Dutchess	Wappinger	189250-1356	2.686610	$ 8,135,027
Essex	Chesterfield	189250-1520	5.908745	$ 9,064,167
Essex	Essex	189250-1526	4.764811	$ 7,309,325
Essex	Willsboro	189250-1552	10.657668	$ 16,349,376
Greene	Catskill	189250-1926	1.089404	$ 3,298,511
Orange	Cornwall	189250-3324	0.178875	$ 541,340
Orange	Highlands	189250-3336	6.616957	$ 20,035,357
Orange	Newburgh	189250-3346	1.139606	$ 3,450,476
Putnam	Philipstown	189250-3726	2.546403	$ 7,710,098
Rockland	Stony Point	189250-3928	6.397225	$ 19,369,576
Ulster	Esopus	189250-5122	8.755149	$ 26,509,085
Ulster	Kingston	189250-5130	1.489473	$ 4,509,647
Ulster	Saugerties	189250-5148	4.198822	$ 12,713,488
Ulster	Ulster	189250-5154	4.058539	$ 12,289,132
Washington	Dresden	189250-5324	10.490983	$ 33,748,611
Washington	Putnam	189250-5346	5.847499	$ 8,322,305
Washington	Whitehall (V)	189250-5352	3.081335	$ 9,912,192
			142.772338	$ 341,884,337

RP-7141 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Full Values
for the year 2026

DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY	
Complaint Number	Hearing Date
26-SFA-53	4/16/2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

New York State Department of Taxation & Finance
Date 4/2/26 Time 9:24
Rec'd By JeKastner
Title CAZ

PART ONE: GENERAL INFORMATION

1. Special Franchise Owners: ***Complete this section.***

a. Complainant Information

CHPE LLC
Company Name

623 Fifth Avenue, 20th Floor, New York, New York 10022
Street Address, City, State, Zip

(518) 465-0710 ( )
Telephone Number Fax Number

b. List of Assessing Units and Company's Estimates of Full Value *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Full Value	Company's Estimate of Full Value
Ulster	City of Kingston	4,509,647	2,705,788

2. Assessing Units: ***Complete this section.***

a. Complainant Information

N/A
Assessing Unit Name

N/A
Street Address, City, State, Zip

( ) ( )
Telephone Number Fax Number

b. List of Companies and Assessing Unit's Estimates of Full Value *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Full Value	Assessing Unit's Estimate of Full Value
N/A	N/A	N/A

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, See attached designation (Exhibit C) on behalf of complainant, hereby designate _____ to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise full value(s) for the year 2026 .

_____ _____
Date Signature of Complainant

Name, Address and Telephone Number of Representative:

Barclay Damon LLP: Matthew S. Moses, Esq. and Stephen M. Almy, Esq.
Contact Person and Title

125 East Jefferson Street, Syracuse, New York 13202
Street Address, City, State, Zip

(315) 425-2726 ( )
Telephone Number Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Improper Full Value**

Full value of property is erroneous.

☑ **B. Unlawful Full Value**

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE FULL VALUE OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☑ **1. Inventory**

All that special franchise property described in the Notice of Tentative Special Franchise Full Value dated March 9, 2026 and attached as Exhibit A.

(If additional explanation or documentation is necessary, please attach - # of attached pages 4 .)

☑ **2. Valuation**

See March 30, 2026 Report of Cost Containment Advisors and accompanying schedule, attached as Exhibit B.

(If additional explanation or documentation is necessary, please attach - # of attached pages 4 .)

☐ **3. Other**

(If additional explanation or documentation is necessary, please attach - # of attached pages ____.)

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

3/30/24
Date

Signature and Title

Matthew S. Moses

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

EXHIBIT A

NEW YORK STATE | Department of Taxation and Finance

OFFICE OF REAL PROPERTY TAX SERVICES

TO: Assessors, Mayors and Clerks
FROM: Rebecca Bellard
SUBJECT: **2026 Tentative Special Franchise Full Value for:**

CHPE, LLC in the City of Kingston, Ulster County

The tentative special franchise full values were delegated on February 04, 2026 for the 2026 assessment roll. Subsequently, an inventory error was discovered in which property within the City of Kingston was inadvertently placed into the Town of Kingston. Therefore, it is necessary to delegate tentative special franchise full value for CHPE, LLC in the City of Kingston. The appropriate new special franchise full values, reflecting the correct inventory for the 2026 assessment roll, were established, and are set forth on the enclosed "Notice of Tentative Special Franchise Full Value" dated March 09, 2026.

If you have any questions concerning this matter, please email Rebecca Bellard at ORPTS.special.franchise@tax.ny.gov

cc: City Assessor
Special Franchise Owner
County RPTS Director

STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES
WA Harriman State Campus
Albany, N Y 12227
(518)474-5711

RP27

Dated
February 04, 2026

NOTICE OF TENTATIVE SPECIAL FRANCHISE FULL VALUE

For city and town assessment roll to be filed in 2026

CHPE, LLC 189250
C/O Matthew S Moses, Agent
125 E Jefferson St, C/O Barclay Damon
Syracuse, NY 13202

Hearing Date and Location:
March 12, 2026 at 10:00 am
CR 125, Bldg 9, 1st Floor
WA Harriman State Campus
Albany, New York

The State Office of Real Property Tax Services has determined the tentative special franchise full values for the following assessing unit(s) at the amounts shown below. The full values were determined in accordance with Article 6 of the Real Property Tax Law and Part 8197 of Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York. The full values include both the value of the tangible property situated in, upon, under or above public streets, highways, waters and other public places and the value of the franchise, right, authority or permission to occupy such public streets, highways, waters and other public places.

The State Office or its duly authorized representative will conduct a hearing in its office in the City of Albany on the day indicated above as the "Hearing Date" to hear any complaints concerning such full values. Complaints must be filed in accordance with the procedure provided in Section 610 of the Real Property Tax Law. In order for a complaint to be considered by the State Office, a complainant must:

(1) Specify its objections to the tentative special franchise full values on Form RP-7141 available from the Office of Real Property Tax Services.
(2) Serve its complaint to the State Office at least ten (10) days prior to the hearing date. Service may be made in person or by mail.
(3) Serve a copy of the complaint upon the appropriate assessing unit(s).
(4) File with the State Office, at least five (5) days prior to the hearing date, an affidavit stating in substance that the copy required in step 3 above has been served.

	Full Value Number	Full Value Tentative	Pct Change From Prior Roll
Town of Ausable, Clinton County	189250-0922	**$1,853,335**	New
			New
Town of Beekmantown, Clinton County	189250-0924	**$9,192,583**	New
			New
Town of Champlain, Clinton County			
Village of Rouses Point		**3,608,758**	**New**
Town Outside Villages		**6,679,151**	**New**
Total Town:	189250-0928	$10,287,909	New
Town of Chazy, Clinton County	189250-0930	**$10,708,895**	New
			New
Town of Peru, Clinton County	189250-0940	**$7,768,953**	New
			New
Town of Plattsburgh, Clinton County	189250-0942	**$13,307,456**	New
			New
Town of Clermont, Columbia County	189250-1030	**$1,198,520**	New
			New

NOTICE OF TENTATIVE SPECIAL FRANCHISE FULL VALUE

	Full Value Number	Full Value Tentative	Pct Change From Prior Roll
City of Poughkeepsie, Dutchess County	189250-1313	**$6,510,429**	New
			New
Dutchess County C.A.P. #1, Town of Fishkill			
Town Outside Villages		**20,803,787**	**New**
Total Town:	189250-1330	$20,803,787	New
Town of Hyde Park, Dutchess County	189250-1332	**$13,660,835**	New
			New
Town of Poughkeepsie, Dutchess County			
Town Outside Villages		**26,301,495**	**New**
Total Town:	189250-1346	$26,301,495	New
Town of Red Hook, Dutchess County			
Town Outside Villages		**12,524,249**	**New**
Total Town:	189250-1348	$12,524,249	New
Town of Rhinebeck, Dutchess County			
Town Outside Villages		**4,498,178**	**New**
Total Town:	189250-1350	$4,498,178	New
Dutchess County C.A.P. #1, Town of Wappinger			
Town Outside Villages		**8,135,027**	**New**
Total Town:	189250-1356	$8,135,027	New
Town of Chesterfield, Essex County	189250-1520	**$9,064,167**	New
			New
Town of Essex, Essex County	189250-1526	**$7,309,325**	New
			New
Town of Willsboro, Essex County	189250-1552	**$16,349,376**	New
			New
Town of Catskill, Greene County			
Town Outside Villages		**3,298,511**	**New**
Total Town:	189250-1926	$3,298,511	New
Town of Cornwall, Orange County			
Town Outside Villages		**541,340**	**New**
Total Town:	189250-3324	$541,340	New
Town of Highlands, Orange County			
Town Outside Villages		**20,035,357**	**New**
Total Town:	189250-3336	$20,035,357	New
Town of Newburgh, Orange County	189250-3346	**$3,450,476**	New
			New
Town of Philipstown, Putnam County			
Town Outside Villages		**7,710,098**	**New**
Total Town:	189250-3726	$7,710,098	New
Town of Stony Point, Rockland County	189250-3928	**$19,369,576**	New
			New

STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES
WA Harriman State Campus
Albany, N Y 12227
(518)474-5711

RP27

Dated
February 04, 2026

NOTICE OF TENTATIVE SPECIAL FRANCHISE FULL VALUE

	Full Value Number	Full Value Tentative	Pct Change From Prior Roll
City of Kingston, Ulster County	189250-5108	**$4,509,647**	New
			New
Town of Esopus, Ulster County	189250-5122	**$26,509,085**	New
			New
Town of Saugerties, Ulster County			
Town Outside Villages		**12,713,488**	**New**
Total Town:	189250-5148	$12,713,488	New
Town of Ulster, Ulster County	189250-5154	**$12,289,132**	New
			New
Town of Dresden, Washington County	189250-5324	**$33,748,611**	New
			New
Town of Putnam, Washington County	189250-5346	**$8,322,305**	New
			New
Town of Whitehall, Washington County			
Village of Whitehall		**9,912,192**	**New**
Total Town:	189250-5352	$9,912,192	New
Grand Total		$341,884,337	New

David Ange
Real Property Services Administrator 2

Note: The amounts of the special franchise full values set forth in this notice are "tentative" and must not be entered on the assessment roll. The final full values for entry on the assessment roll will be transmitted at a later date.

EXHIBIT B

Cost Containment Advisors
15 East Putnam Avenue, Greenwich, Connecticut 06830

Tel: 203-531-0770
Fax: 208-567-4020
www.cost-containment-advisors.com

ANTREAS E. GHAZAROSSIAN
President

March 30, 2026

CHPE LLC
623 Fifth Avenue, 20th Floor
New York, New York 10022

Attn: Todd Singer, EVP and Chief Financial Officer

RE: 2026 Valuation of Special Franchise Property Issued by the New York Office of Real Property Tax Services (ORPTS) – Correction for Special Franchise Property Located in the City of Kingston.

Dear Mr. Singer,

It has been brought to my attention that my valuation analysis and report dated February 26, 2026 ("Report"), which included a list of special franchise properties in Schedule 1, had incorrectly placed certain special franchise property in the Town of Kingston, Ulster County when such property was located in the City of Kingston, Ulster County. Subsequent to my Report, the Office of Real Property Tax Services ("ORPTS") sent out a "Notice of Tentative Special Franchise Full Value" ("Notice") dated March 9, 2026 to CHPE LLC reflecting the corrected inventory.

My original Report is attached to this letter. By this letter, the reference in the Report to Kingston, Ulster (ORPTS Full Value Number 189250-5130) is corrected to refer to the City of Kingston, Ulster County (ORPTS Full Value Number 189250-5108) and my value conclusion relative thereto remains $2,705,788 (60% of ORPTS' tentative assessed value of $4,509,647).

Very truly yours,

Antreas E. Ghazarossian

Cost Containment Advisors
15 East Putnam Avenue, Greenwich, Connecticut 06830
Tel: 203-531-0770
Fax: 208-567-4020
www.cost-containment-advisors.com

ANTREAS E. GHAZAROSSIAN
President

February 26, 2026

CHPE LLC
623 Fifth Avenue, 20th Floor
New York, New York 10022

Attn: Todd Singer, EVP and Chief Financial Officer

RE: 2026 Valuation of Special Franchise Property Issued by the New York Office of Real Property Tax Services.

Dear Mr. Singer,

In accordance with your request, Cost Containment Advisors, Inc. has developed this valuation analysis and report ("Report") expressing an opinion as to the full fair market value as of January 1, 2025, of certain portions of the Champlain Hudson Power Express Project ("Project") constructed by CHPE LLC ("CHPE"). This analysis and Report were developed for use by CHPE and its legal counsel, Barclay Damon LLP in representing CHPE in its challenge of the 2026 tentative assessments of the Special Franchise Property identified below before the New York State Department of Taxation Office of Real Property Tax Services ("ORPTS").

The Project is a fully-buried, 1,250 MW high-voltage direct current electric transmission line from the U.S.-Canada border to New York City, portions of which are in public rights-of-way, waterways and public spaces (collectively, the "Special Franchise Property"). The Special Franchise Property is the subject of our valuation and identified on Schedule 1 to this Report. We have accepted as an extraordinary assumption the full value determined by ORPTS of the Special Franchise Property as the reproduction cost new of the Special Franchise Property and then determined and applied the appropriate depreciation to each Special Franchise Property location as explained below.

Energy infrastructure/assets in New York State are valued based on an asset's reproduction cost new less depreciation. Depreciation should be applied to reproduction cost new and comes in three forms, physical deterioration, functional obsolescence (e.g. changes in technology), and economic obsolescence. There is no physical deterioration nor functional obsolescence as of the January 1, 2025 valuation date because the Special Franchise Property is effectively new construction. Economic obsolescence represents a reduction in the value of the asset due to external economic influences including "inutility", which is applicable with respect to the Special Franchise Property.

Economic obsolescence is outside the scope of the asset owner's influence or control and may occur anytime in an asset's life. One of the ways of determining economic obsolescence is by comparing the actual utility of an asset to its rated utility or total capacity, which is the capacity of the asset at full operation as it exists at the time of its valuation. If an asset is less than fully utilized, the economic obsolescence adjustment would be applied directly to the asset in the determination of its fair market value. This is also known as inutility.

Here, the Project is not being utilized at its full rated utility. In fact, the Project was not being utilized at all as of the January 1, 2025 valuation date and will not be used for approximately the first 17 months of its expected life measured from that date, as the Project has not been completed nor, obviously, energized. The Project is expected to be completed and receive authorization to operate and be energized in mid-2026. Both factors are "external economic influences" resulting in a shortfall of revenue as measured against the expected life of the Special Franchise Property due to the approximate 17-month period during which it will receive no revenue because the Project is not complete and energized. This constitutes inutility and affects the value of the Project. Therefore, it is appropriate to depreciate the reproduction cost new of the Special Franchise Property by 40% to account for the loss of value due to such economic obsolescence.

As detailed in Schedule 1, we have determined and applied in Columns E and F the 40% depreciation due to economic obsolescence to ORPTS tentative full values set forth in Column A to conclude the full fair market value of the Special Franchise Property as of January 1, 2025 in Column G.

Accordingly, we conclude after all forms of depreciation, including physical deterioration, functional obsolescence, and economic obsolescence have been quantified and applied to the reproduction cost new values as determined by ORPTS, the result set forth in Column G of Schedule 1 attached hereto and made a part of this Report as the full fair market value of the Special Franchise Property.

Very truly yours,

Antuas E. Ghazarian

CHPE LLC - Schedule 1 to CCA Report

County	Town/City/Village	Full Value Number	Special Franchise Property Mileage	ORPTS 2026 Full Value (Tentative)	Economic Obsolescence Depreciation Percentage	Economic Obsolescence	Concluded Full Fair Market Value
Clinton	Ausable	189250-0922	1.208235	$ 1,853,335	40.0%	$ (741,334)	$ 1,112,001
Clinton	Beekmantown	189250-0924	5.992502	$ 9,192,583	40.0%	$ (3,677,033)	$ 5,515,550
Clinton	Champlain	189250-0928					
	Champlain (V)		2.352549	$ 3,608,758	40.0%	$ (1,443,503)	$ 2,165,255
	Town Outside Villages		4.354025	$ 6,679,151	40.0%	$ (2,671,660)	$ 4,007,491
Clinton	Chazy	189250-0930	6.980803	$ 10,708,895	40.0%	$ (4,283,558)	$ 6,425,337
Clinton	Peru	189250-0940	5.064386	$ 7,768,953	40.0%	$ (3,107,581)	$ 4,661,372
Clinton	Plattsburgh	189250-0942	8.674886	$ 13,307,456	40.0%	$ (5,322,982)	$ 7,984,474
Columbia	Clermont	189250-1030	0.395875	$ 1,198,520	40.0%	$ (479,408)	$ 719,112
Dutchess	Poughkeepsie (C)	189250-1313	2.150103	$ 6,510,429	40.0%	$ (2,604,172)	$ 3,906,257
Dutchess	Fishkill	189250-1330	6.870840	$ 20,803,787	40.0%	$ (8,321,515)	$ 12,482,272
Dutchess	Hyde Park	189250-1332	4.511704	$ 13,660,835	40.0%	$ (5,464,334)	$ 8,196,501
Dutchess	Poughkeepsie (T)	189250-1346	8.686471	$ 26,301,495	40.0%	$ (10,520,598)	$ 15,780,897
Dutchess	Red Hook	189250-1348	4.136306	$ 12,524,249	40.0%	$ (5,009,700)	$ 7,514,549
Dutchess	Rhinebeck	189250-1350	1.485549	$ 4,498,178	40.0%	$ (1,799,271)	$ 2,698,907
Dutchess	Wappinger	189250-1356	2.686610	$ 8,135,027	40.0%	$ (3,254,011)	$ 4,881,016
Essex	Chesterfield	189250-1520	5.908745	$ 9,064,167	40.0%	$ (3,625,667)	$ 5,438,500
Essex	Essex	189250-1526	4.764811	$ 7,309,325	40.0%	$ (2,923,730)	$ 4,385,595
Essex	Willsboro	189250-1552	10.657668	$ 16,349,376	40.0%	$ (6,539,750)	$ 9,809,626
Greene	Catskill	189250-1926	1.089404	$ 3,298,511	40.0%	$ (1,319,404)	$ 1,979,107
Orange	Cornwall	189250-3324	0.178875	$ 541,340	40.0%	$ (216,536)	$ 324,804
Orange	Highlands	189250-3336	6.616957	$ 20,035,357	40.0%	$ (8,014,143)	$ 12,021,214
Orange	Newburgh	189250-3346	1.139606	$ 3,450,476	40.0%	$ (1,380,190)	$ 2,070,286
Putnam	Philipstown	189250-3726	2.546403	$ 7,710,098	40.0%	$ (3,084,039)	$ 4,626,059
Rockland	Stony Point	189250-3928	6.397225	$ 19,369,576	40.0%	$ (7,747,830)	$ 11,621,746
Ulster	Esopus	189250-5122	8.755149	$ 26,509,085	40.0%	$ (10,603,634)	$ 15,905,451
Ulster	Kingston	189250-5130	1.489473	$ 4,509,647	40.0%	$ (1,803,859)	$ 2,705,788
Ulster	Saugerties	189250-5148	4.198822	$ 12,713,488	40.0%	$ (5,085,395)	$ 7,628,093
Ulster	Ulster	189250-5154	4.058539	$ 12,289,132	40.0%	$ (4,915,653)	$ 7,373,479
Washington	Dresden	189250-5324	10.490983	$ 33,748,611	40.0%	$ (13,499,444)	$ 20,249,167
Washington	Putnam	189250-5346	5.847499	$ 8,322,305	40.0%	$ (3,328,922)	$ 4,993,383
Washington	Whitehall (V)	189250-5352	3.081335	$ 9,912,192	40.0%	$ (3,964,877)	$ 5,947,315
			142.772338	$ 341,884,337		$ (136,753,735)	$ 205,130,602

EXHIBIT C

DESIGNATION FOR FILING COMPLAINT
AND EXECUTING AND VERIFYING PROTESTS
AND/OR PROCEEDINGS FOR JUDICIAL REVIEW

The undersigned, as or on behalf of the owner of special franchise property located in the State of New York, hereby authorizes and designates Barclay Damon LLP, its members and/or associates and any designated counsel or agent to act as representatives of the owner in any and all proceedings before the New York State Board of Real Property Tax Services regarding review of the value of owner's special franchise property, including the special franchise property listed on Exhibit A attached hereto, and to execute, verify and file any and all protests and/or petitions for administrative or judicial review of such valuations for the 2026 assessment roll year and future assessment roll years.

Dated: February 27, 2026

CHPE LLC

By_____
Justin Sauber
Chief Executive Officer

CHPE LLC - Exhibit A to Designation

County	Town/City/Village	Full Value Number	Special Franchise Property Mileage	ORPTS 2026 Full Value (Tentative)
Clinton	Ausable	189250-0922	1.208235	$ 1,853,335
Clinton	Beekmantown	189250-0924	5.992502	$ 9,192,583
Clinton	Champlain	189250-0928		
	Champlain (V) (2),(3)		2.352549	$ 3,608,758
	Town Outside Villages		4.354025	$ 6,679,151
Clinton	Chazy	189250-0930	6.980803	$ 10,708,895
Clinton	Peru	189250-0940	5.064386	$ 7,768,953
Clinton	Plattsburgh	189250-0942	8.674886	$ 13,307,456
Columbia	Clermont	189250-1030	0.395875	$ 1,198,520
Dutchess	Poughkeepsie (C)	189250-1313	2.150103	$ 6,510,429
Dutchess	Fishkill	189250-1330	6.870840	$ 20,803,787
Dutchess	Hyde Park	189250-1332	4.511704	$ 13,660,835
Dutchess	Poughkeepsie (T)	189250-1346	8.686471	$ 26,301,495
Dutchess	Red Hook	189250-1348	4.136306	$ 12,524,249
Dutchess	Rhinebeck	189250-1350	1.485549	$ 4,498,178
Dutchess	Wappinger	189250-1356	2.686610	$ 8,135,027
Essex	Chesterfield	189250-1520	5.908745	$ 9,064,167
Essex	Essex	189250-1526	4.764811	$ 7,309,325
Essex	Willsboro	189250-1552	10.657668	$ 16,349,376
Greene	Catskill	189250-1926	1.089404	$ 3,298,511
Orange	Cornwall	189250-3324	0.178875	$ 541,340
Orange	Highlands	189250-3336	6.616957	$ 20,035,357
Orange	Newburgh	189250-3346	1.139606	$ 3,450,476
Putnam	Philipstown	189250-3726	2.546403	$ 7,710,098
Rockland	Stony Point	189250-3928	6.397225	$ 19,369,576
Ulster	Esopus	189250-5122	8.755149	$ 26,509,085
Ulster	Kingston	189250-5108	1.489473	$ 4,509,647
Ulster	Saugerties	189250-5148	4.198822	$ 12,713,488
Ulster	Ulster	189250-5154	4.058539	$ 12,289,132
Washington	Dresden	189250-5324	10.490983	$ 33,748,611
Washington	Putnam	189250-5346	5.847499	$ 8,322,305
Washington	Whitehall (V)	189250-5352	3.081335	$ 9,912,192
			142.772338	$ 341,884,337

NEW YORK STATE | Board of Real Property Tax Services

RESOLUTION 26-SFP-04

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 16, 2026, the tentative special franchise full values for Bayonne Energy Center, LLC were determined by the Office of Real Property Tax Services (ORPTS); and

WHEREAS, pursuant to section 608 of the Real Property Tax Law notices of the tentative special franchise full values and the scheduled hearing dates were duly mailed on March 16, 2026

WHEREAS, complaints (#26-SFA-56), dated April 3, 2026 were filed by Bayonne Energy Center, LLC as specified in section 610 of the Real Property Tax Law and 20 NYCRR 8197-4.2; and

WHEREAS, hearings pursuant to section 612 of the Real Property Tax Law and 20 NYCRR 8197-4.2 were held with regard to the complaints on April 16, 2026; and

WHEREAS, appearances on behalf of Bayonne Energy Center, LLC were made at the April 16, 2026 hearing; and

WHEREAS, the Hearing Officer has filed reports dated May 13, 2026; and

WHEREAS, ORPTS staff has reviewed the complaints, filed a report regarding such review and has made recommendations. The results of the review are summarized in the memorandum to the State Board, Agenda Item II, dated May 26, 2026; 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

25-21

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 2026 final special franchise full values as set forth in List No. 26-SFA-56, on file in the ORPTS, are determined to be the final full values, and that such full values be certified to the affected municipalities to be used as the special franchise full values on the respective 2026 assessment roll.

Voting in favor:

Voting against:

Abstaining:

Absent:

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

I, Rachel Ingalsbe, 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 03, 2026.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 3rd day of June 2026.

_____
Rachel Ingalsbe, Director of the office of Real Property Tax Services

RP-7141 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Full Values
for the year 2026

DO NOT WRITE IN THIS SPACE
FOR ORPTS USE ONLY
Complaint Number: 26SFA-56 Hearing Date: 4/16/26

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

RECEIVED
APR 3 2026

PART ONE: GENERAL INFORMATION

1. Special Franchise Owners: ***Complete this section.***

a. Complainant Information

Bayonne Energy Center LLC
Company Name

401 Hook Road, Bayonne, NJ 07002
Street Address, City, State, Zip

( ) _____ ( ) _____
Telephone Number Fax Number

b. List of Assessing Units and Company's Estimates of Full Value *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Full Value	Company's Estimate of Full Value
See Attached	Schedule A		

2. Assessing Units: ***Complete this section.***

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( ) _____ ( ) _____
Telephone Number Fax Number

b. List of Companies and Assessing Unit's Estimates of Full Value *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Full Value	Assessing Unit's Estimate of Full Value

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, Ellen Allman on behalf of complainant, hereby designate Cullen and Dykman LLP to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise full value(s) for the year 2026 .

March 27, 2024
Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Robert J. Sorge, Karen I. Levin, Michael Hrankiwskyj, Cullen and Dykman LLP
Contact Person and Title

333 Earle Ovington Boulevard, Uniondale, NY 11553
Street Address, City, State, Zip

(516) 357-3700
Telephone Number

(516) 357-3792
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☐ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Improper Full Value**

Full value of property is erroneous.

☑ **B. Unlawful Full Value**

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE FULL VALUE OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☑ **1. Inventory**

Bayonne Energy Center, LLC relies upon the annual inventory reports provided to ORPTS, but with appropriate adjustments as set forth in Schedule B.

(If additional explanation or documentation is necessary, please attach - # of attached pages 152.)

☑ **2. Valuation**

Please see attached Schedule B: Additional Information in Support of Claimed Full Values.

(If additional explanation or documentation is necessary, please attach - # of attached pages 152.)

☑ **3. Other**

Please see attached Schedule B: Additional Information in Support of Claimed Full Values.

(If additional explanation or documentation is necessary, please attach - # of attached pages 152.)

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

March 27, 2020 — Date

[signature] Director — Signature and Title

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

SCHEDULE A IN SUPPORT OF THE
SPECIAL FRANCHISE COMPLAINT
OF
BAYONNE ENERGY CENTER LLC
DATED APRIL 2, 2026

LIST OF ASSESSING UNITS AND COMPANY'S ESTIMATES OF FULL VALUES

County	City	Tentative Full Value	Claimed Full Value
Kings	New York City	76,674,494	59,705,165

SCHEDULE B IN SUPPORT OF THE
SPECIAL FRANCHISE COMPLAINT
OF
BAYONNE ENERGY CENTER LLC

DATED APRIL 2, 2026

ADDITIONAL INFORMATION IN
SUPPORT OF CLAIMED FULL VALUES

Bayonne Energy Center, LLC (hereinafter "Complainant") complains of and objects to the Tentative Special Franchise Full Values determined by the Office of Real Property Tax Services (hereinafter "ORPTS") and set forth in the notice dated March 16, 2026 attached hereto. Complainant is the legal entity owning the special franchise property that is the subject of the attached notice. Complainant alleges that said Tentative Special Franchise Full Values is excessive, unlawful and unconstitutional, as more fully set forth below.

I. EXCESSIVE FULL VALUES

1. The ORPTS determination of the full value of Complainant's special franchise property located in the assessing unit listed below exceeds its full value as determined by proper use of valuation methodologies.

2. On information and belief, the ORPTS has attempted to apply a reproduction cost new less depreciation methodology ("RCNLD" or "reproduction cost methodology") in valuing Complainant's special franchise property which is incorrect in numerous respects, is misapplied in many instances and which has achieved a full value in excess of the cost to reproduce the property and which has resulted in an excessive full value.

3. On information and belief, the ORPTS has improperly calculated Complainant's reproduction cost new as the ORPTS has trended costs at a higher percentage than what is appropriate for the Complainant's special franchise property.

4. On information and belief, the ORPTS has included costs that were unusual and extraordinary and incurred as the result of unforeseen events out of the Complainant's control when determining the RCNLD for the Complainant's special franchise property. The inclusion of these costs has resulted in an excessive full value for the Complainant's property.

5. In valuing Complainant's special franchise property, the ORPTS failed to apply proper adjustments for costs related to unnecessary or unusual construction, duplication, re-design, relocation and extraordinary time schedules. Such failure results in a gross overstatement of the cost to reproduce Complainant's special franchise property.

6. Without significant adjustments, Complainant's reported unadjusted original costs cannot be used as the basis for any trended original cost methodology to compute the reproduction cost new of the Complainant's special franchise property as of the valuation date(s).

7. In fixing and determining the full values of the Complainant's special franchise property, the ORPTS erroneously, improperly and illegally deducted from its estimated value an arbitrary, inadequate and insufficient sum for all forms of depreciation, including physical depreciation and economic (external) and functional obsolescence, with the result that the ORPTS adopted a value in excess of, and more than, the value produced by a correct and proper application of its own valuation procedure, and in excess of, and more than, the maximum value of said tangible property, and in excess of, and more than, the true valuation of the special franchise property.

8. The physical depreciation applied to Complainant's property is incorrect and inadequate in numerous respects, including the following: the ORPTS has used an inadequate net salvage percent which has led to the Complainant's property not receiving appropriate physical depreciation for the subject property. Complainant has engaged ESS Group, LLC to study and prepare a decommissioning plan for its submarine and land cable. Based on this study, the net salvage percent that should be utilized in valuing Complainant's property is negative 43.23%. A copy of the study in attached hereto as Exhibit "A." Upon information and belief, ORPTS is currently using 0% net salvage for account 358- "Trans UG Conductors & Devices." Account 358

does not accurately reflect submarine cables and only reflects land-based cable removal. In our experience the cost to remove submarine cable is much more expensive than land-based cable, and ORPTS' utilization of account 358 does not accurately reflect true removal costs for the subject property.

9. In fixing and determining the full value of Complainant's special franchise property, ORPTS failed to acknowledge that Complainant is required under its agreement with the United States Army Corps of Engineers to be remove the subject special franchise property within two years of the termination of the permit agreement. A copy of the United States Army Corps of Engineers permit is attached hereto as Exhibit "B."

10. In fixing and determining the full value of Complainant's special franchise property, ORPTS failed to recognize that the subject property is a generator lead, and not a utility transmission line. Therefore, as an independent power producer, Complainant's special franchise property will cease functionality when the accompanying generator facilities are decommissioned.

11. Upon information and belief, ORPTS' use of 0% salvage value was derived from studies performed in the 1990's, and these studies have not been updated since this time to reflect current trends. The ESS Group, LLC report more accurately reflects the decommissioning and removal of the subject property from the seabed.

12. The study analyzed the anticipated decommissioning process for Complainant's property and the processes that would be necessary in order to properly decommission and remove the property. The study provides a detailed cost breakdown of the processes which is based on ESS Group LLC's experience and judgment.

13. Upon information and belief, similar projects in the same area have been required to provide a letter of credit to secure funding for decommissioning activities in the event the project

owner does not comply with its decommissioning obligations. See attached as Exhibit "C" the Empire Wind 1 Project Decommissioning Plan filed with the New York Public Service Commission. This letter of credit indicates that the property owner must adhere to its decommissioning obligations which includes removal of the property from the seabed. Therefore, the ORPTS must consider the decommissioning and removal of Complainant's subject property from the seabed as discussed in the ESS Group, LLC report and such costs should result in a net salvage value of 43.23%.

14. The ORPTS has valued Complainant's property using inappropriate service lives. New York passed the Climate Leadership and Community Protection Act ("CLCPA") which commits New York to 100% zero-emission electricity by 2040. The CLCPA will require Complainant to cease utilizing the subject property or update it to conform with the CLCPA by 2040. The subject property was installed in 2011, and according to ORPTS' guidelines, has a 40-year average service life. The CLCPA will negatively impact Complainant's property and reduce the service life to 29 years only. The ORPTS has not adjusted the valuation of Complainant's property to reflect this reduced service life.

15. The ORPTS has also applied incorrect economic obsolescence to the Complainant's property as ORPTS does not account for the CLCPA reducing the life of its special franchise property assets.

16. The full value of Complainant's special franchise property in the listed jurisdiction should have been fixed by the ORPTS at an amount not exceeding the following amount set forth below under the caption "Claimed FV." Complainant used the latest inventory information filed with ORPTS with adjustments for net negative salvage. The extent of overvaluation is set forth in the right-hand column:

County	Town/City	Tentative Full Value	Claimed Full Value	Overvaluation
Kings	New York City	76,567,494	59,705,165	16,862,329

II. UNLAWFUL FULL VALUES

17. Complainant alleges further that, in fixing and determining the full value of Complainant's special franchise property, the ORPTS arbitrarily, capriciously, improperly and unlawfully ignored the principles of law and facts and its own rules and, as a result thereof, fixed and determined the value of the special franchise property in a discriminatory and unwarranted manner, and at an excessive and confiscatory amount at a sum in excess of its value.

18. The ORPTS charges Complainant for determining its full values and such charge is constitutionally infirm and illegal and a further burden on the special franchise property which is not recognized in the full values and results in excessive full values.

III. UNCONSTITUTIONAL VALUES

19. The ORPTS determination of the 2026 full values of Complainant's special franchise property is invalid in that it failed to consider all determinants of value on a uniform basis and disparately treated Complainant's special franchise property from all other similarly situated special franchise property owners and resulted in the imposition of excessive and burdensome real property taxes upon Complainant's special franchise property that exceeds the amounts imposed upon other special franchise property owners located in the assessing unit set forth in the notice, in violation of the Equal Protection Clause of the Fourteenth Amendment to the United States Constitution, Section 11 of Article 1 of the New York State Constitution, and section 305 of the Real Property Tax Law.

20. The excessive valuations of Complainant's property established by the ORPTS results in the imposition of excessive and burdensome real property taxes which significantly impair the value of Complainant's property and result in a confiscatory taking of Complainant's property.

IV. OTHER

21. Complainant is aggrieved and is injured by this unconstitutional, illegal, void, unjust, excessive and unequal valuation and Complainant has been compelled to pay a far greater amount in taxes based upon this valuation than it would have been compelled to pay if the valuation had been constitutionally, justly and legally determined in accordance with the provisions of law and established methods of valuation and in accordance with the provisions of the Constitutions of the United States and of the State of New York, and the resulting amount paid in taxes is far more than its fair and equal portion of aggregate taxes levied upon real property in the assessing unit listed herein for the same period, resulting in confiscation of Complainant's property, denying Complainant equal protection of the law, depriving Complainant of its property without due process of the law and taking Complainant's property for public use without rendering just compensation therefor, in violation of the Constitutions of the United States and of the State of New York.

22. Complainant and its customers have been injured by the full values complained of herein.

EXHIBIT A

Decommissioning Plan
Bayonne Energy Center Submarine and Land Cable

Within New York City Limits

PREPARED FOR:
Bayonne Energy Center, LLC
401 Hook Road
Bayonne, NJ 07002

PREPARED BY:
ESS Group, LLC
404 Wyman Street, Suite 375
Waltham, Massachusetts 02451

ESS Project No.: 016238.0000.0000

April 20, 2023

www.essgroup.com

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TRCcompanies.com

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1.0 INTRODUCTION

This Decommissioning Plan (the Plan) has been prepared by ESS Group, LLC (ESS), a TRC company, for Bayonne Energy Center, LLC (BEC). BEC owns a 345 kilovolt (kV) electric transmission cable line (i.e., cables and associated components) connecting Bayonne Energy Center at 401 New Hook Road in Bayonne, New Jersey to the Consolidated Edison Company (Con Edison) Gowanus Substation located at 7 27th Street, Brooklyn, New York. While the cable line would need to be decommissioned in its entirety, for the simplicity of an allocation of costs, this Plan concerns the general means and methods and provides for an estimated cost for decommissioning the cable line from the New York State border in the waters of Upper New York Bay to the Con Edison Gowanus Substation in Brooklyn. The cable line route and relevant features are depicted on as-built drawings prepared by ABB Substations (ABB), Caldwell Marine International, LLC (Caldwell), and Con Edison included in Appendix A.

Note: Other means, methods, requirements, etc. may be necessary to decommission the transmission cable line in the state of New Jersey resulting in different unit and/or overall costs as presented herein. The foregoing, however, should have no bearing on the unit or overall costs presented herein.

1.1 Transmission Cable Line Description

The 345 kV electric transmission cable line consists of single circuit Submarine Transmission Cable and Upland Transmission Cable Systems, both of which contain three phase power cables. From the New York State border in Upper New York Bay, the Submarine Transmission Cable System, embedded in the seabed, extends through and exits Gowanus Bay in Brooklyn, New York at land owned by City of New York and occupied by the Lafarge Cement Brooklyn Terminal Pier (25TH Street Pier). The transition to the Upland Transmission Cable System occurs in underground Transition Vaults. From the Transition Vaults, the Upland Transmission Cable System extends underground within concrete-encased duct banks, and under existing facilities located on Con Edison property, to the Gowanus Substation. From the end of the duct bank, the Upland Transmission Cable System is located aboveground for approximately 20 to 25 feet to the Electrical Interconnection at the Gowanus Substation.

2.0 TRANSMISSION AND FIBER OPTIC CABLES AND COMPONENTS TO BE DECOMMISSIONED

General descriptions (e.g., materials, types, lengths, dimensions, etc.) of the Submarine and Upland Transmission Cable Systems are provided below.

2.1 Submarine Transmission Cable System Cables

The Submarine Transmission Cable System consists of three submarine power cables and three submarine fiber optic (FO) cables descriptions of which are provided in the following sections.

2.1.1 Submarine Power Cables

Three approximately 5.23-inch diameter 345 kV AC solid dielectric, cross linked polyethylene (XLPE) submarine power cables with single, continuous copper conductors (XLPE Submarine Cables; designated as BEC1 – North Cable, BEC2 – Center Cable, and BEC3 – South Cable) were buried beneath the seabed at depths ranging between 4 and 18 feet below present bottom. The cables, measured at lengths of 14,676 feet (ft), 14,688 ft, and 14,424 ft and weighing approximately 26.6 pounds per foot, respectively, were installed at approximately 33 feet of separation. The typical construction and composition of the XLPE Submarine Cables are detailed in Caldwell's Figure 5-1 (Diagram of submarine power cable) included in Appendix B.

2.1.2 Submarine Fiber Optic Cables

A submarine fiber optic (FO) cable of a 4-ribbon cable design was bundled to each of the three submarine power cables deployed beneath the seabed. Consequently, the lengths of the submarine FO cables associated with BEC1 – North Cable, BEC2 – Center Cable, and BEC3 – South Cable measure 14,676 ft, 14,688 ft, and 14,424 ft, respectively. The typical construction and composition of the submarine FO cables are detailed in ABB's Technical Specification 08-1063-1 included in Appendix C.

2.2 Upland Transmission Cable System Cables

The Upland Transmission Cable System consists of three upland power cables and three upland fiber optic (FO) cables descriptions of which are provided in the following sections.

2.2.1 Upland Power Cables

The upland power cables (designated Cable A, Cable B, and Cable C) consist of a segmented copper conductor and do not contain an inner sheath, bedding, or armor. Furthermore, the cables contain an outer sheath consisting of high-density polyethylene (HDPE), weigh approximately 24.2 pounds per foot, and have an approximate outer diameter of 5.17 inches. The installed lengths of the cables are measured at 850 ft, 891 ft, and 955 ft, respectively. The typical construction and composition of the XLPE Upland Cables are detailed in Caldwell's Figure 4-2 (Underground Cable) included in Appendix B.

2.2.2 Upland Fiber Optic Cables

One high voltage, upland FO cable was installed for each of the three upland power cables. The cables were installed in HDPE conduits separate from each other and the upland power cables and measured 850 ft, 891 ft, and 955 ft, respectively. The typical construction and composition of the upland FO cables are detailed in ABB's Technical Specification Underground Cable Segment in Brooklyn BA-09-0128 included in Appendix C.

2.3 Miscellaneous Submarine and Upland Transmission Cable System Components

Significant components of the Submarine and Upland Transmission Cable System include Transition Vaults, a duct bank system, and HDPE conduits. Descriptions of these components are provided in the following sections.

2.3.1 Transition Vaults

Transition Vaults (three total) were installed at the transition point (submarine to underground) to each of the power cables of the Submarine and Upland Transmission Cable Systems. The Transition Vaults are rectangular, precast concrete structures measuring approximately 9 ft wide by 35 ft long. In addition, the Transition Vaults are filled with sand and capped with concrete. A diagram of the top and cross-sectional views of a typical Transition Vault is provided in Caldwell's Figure 8-1 [Transition Vault (submarine to underground splice)] included in Appendix D.

2.3.2 Duct Bank System

A duct bank system was installed along the upland cable route from the Transition Vaults to 25 ft from the Electrical Interconnection at the Gowanus Substation. It contains HDPE conduits (3-inch and 12-inch) for the Upland Transmission Cable System, was installed at approximately 3 ft below ground surface (bgs), was constructed with reinforced concrete rated at 3,000 pounds per square inch (psi)

and consists of combined and single duct banks collectively measured at 875 feet long. Diagrams of the typical construction and relevant features of the single and combined duct banks prepared by Caldwell (Figure 5-2 and Figure 5-3, respectively) are included in Appendix E.

2.3.3 Landfall HDPE Conduits

Three 12-inch and six 3-inch diameter HDPE conduits were installed for submarine and upland power cables and associated FO and ECC cables, respectively, from Gowanus Substation to selected points within Gowanus Bay (approximately 1,416 ft, 1,421 ft, and 1,434 ft along the cable routes). The conduits from the Transition Vaults to the end point within Gowanus Bay were filled with grout (after cable installation). In addition, from Gowanus Substation to the Transition Vaults (approximately 654 ft, 693 ft, and 758 ft, respectively), the conduits are encased within the concrete duct bank system.

3.0 ANTICIPATED DECOMMISSIONING PROCESSES

The processes for decommissioning the electric transmission cable line (i.e., the cables and associated components described in Section 2.0) should be completed by a licensed contractor(s). Descriptions for anticipated decommissioning processes are provided below. Note that the sequencing of decommissioning processes is not described herein and the means and methods for decommissioning processes described herein are subject to change.

An independent environmental inspector will be required to be present during the decommissioning work in accordance with the Article VII certificate.

Regulatory authorizations from the New York State Public Service Commission and the US Army Corps of Engineers will be required to conduct decommissioning operations. To obtain such authorizations, detailed plans describing how the work will be performed will need to be prepared and submitted for agency review and approval.

3.1 Cables

3.1.1 Submarine Cables

Prior to submarine cable removal, a marine survey of the seabed along the Submarine Cable Route will be performed to map existing seabed conditions to identify any anomalous conditions that could affect cable removal and to generate an updated corridor map. The survey will use side scan sonar and multibeam hydrographic equipment. A magnetometer may be used during the survey to identify any large ferrous objects that could interfere with cable removal.

A location will be determined where an initial cable cut will be made at the New York State border. At this location, divers will excavate the seabed sediments using water lances or similar tools to expose the cables for cutting. After the initial cut, the cable recovery operation will proceed until the entire lengths of submarine cables in New York State waters are removed from the seabed. The submarine cables and fiber optic cables will likely remain bundled during the recovery operations.

Cable recovery would be accomplished by a barge mounted crane with diver support. After the cut end of the cable is pulled from the seabed, it will be raised to the barge and either spooled onto a reel or cut into manageable lengths. The removed cables will then be transported by barge for recycling.

Since the cable removal would take place in New York State waters, it is likely that Water Quality/Total Suspended Sediment monitoring would be required during removal operations. This work is performed

by a separate survey vessel that uses remote-sensing and water samples to monitor concentrations of suspended sediment and various target analytes both up-current and down-current of the removal operation to verify there are no exceedances of permitted water quality thresholds.

3.1.2 Upland Cables

The upland power and FO cables would be decommissioned by cutting the splice connections at the Transition Vaults, disconnecting the cables from the Potheads to the Electrical Interconnection at Gowanus Substation, and then pulling the cables out of the underground duct banks. The removed cables would be coiled on truck-mounted reels or cut into manageable lengths for transportation to a recycling facility. The decommissioning process would be accomplished with support from various types of machinery and equipment (e.g., cranes, scaffolding, etc.) and operators and laborers.

3.2 Various System Components

3.2.1 Transition Vaults, Duct Bank System, and Upland HDPE Conduits

Decommissioning of Transition Vaults, duct banks, and HDPE conduits of the Upland Transmission Cable System is expected to be completed using typical construction equipment (e.g., excavators, concrete hammers, dump trucks, etc.) and include:

- Establishing and maintaining erosion and sedimentation controls.
- Exposing the top and sidewalls of the Transition Vaults and duct banks via excavation. The soils removed during this work would likely be side-cast adjacent to the work area and/or properly secured on-Site to eventually be reused as backfill.
- Removing the Transition Vaults, duct banks and HDPE conduits from the subsurface. Demolishing the concrete into a suitable size for acceptance into a receiving facility for recycling and/or disposal as general construction and demolition (C&D) debris. This work may be performed within or outside of the excavation area.
- Backfilling the excavation areas with previously excavated soils and imported clean fill. During and following backfilling the soils, would be compacted to reduce or prevent sinking/settling.
- Loading and transporting the concrete and HDPE conduit to a licensed receiving facility for disposal and/or recycling.

The following should also be noted:

- Any potentially contaminant-impacted soils or concrete should be separated from "clean" soils and concrete during decommissioning. If permitted, contaminant-impacted soils may be backfilled into the excavation at the respective depth of excavation. However, any impacted soils that cannot be reused as backfill or any impacted concrete that cannot be accepted as C&D debris should be sampled and the samples laboratory tested for acceptance into a receiving facility.
- The contractor(s) performing this decommissioning work should be familiar with receiving facility acceptance requirements (e.g., material types accepted, size limitations, etc.) prior to transport for disposal and/or recycling.

3.2.2 Landfall HPDE Conduits

Horizontal direction drilling (HDD) will be performed to free and remove the submarine cables from the grout in each of the HDPE conduits and then to ream the conduits themselves. The HDD would be completed from the western extents of the conduits in Gowanus Bay to the Transition Vaults (i.e., 762 ft, 728 ft, and 676 ft, respectively) and generally consist of the following:

- Installing temporary cofferdams constructed with steel sheet piles and pre-cast concrete sections in Gowanus Bay (3 total) to facilitate HDD operations. Sediment will be dredged from within the cofferdams to create pits and expose the cables and conduits using mechanical dredging methods. Approximately 350 cubic yards (CY) of sediment will be generated during this process and managed for re-use and/or disposal at an appropriate receiving facility.
- A custom fabricated cutting head with a mud motor will be attached to and used to bore a hole alongside the existing cables. This process will remove the grout and free the cables. The grout will be collected and managed for disposal and/or reuse (non-reuse value).
- The cables will be removed from the bore hole as described in Section 3.1.1 above after which the boreholes created to free the cables will be forward reamed with a custom fabricated reamer sized to encompass the existing conduit. The conduits will be shredded from the reaming process which will be collected along with the drilling fluids and managed for disposal. Approximately 253 CY of drilling waste is expected to be generated.
- Lastly, the open boreholes will be filled with grout (253 CY), the pits within the cofferdams will be backfilled with imported clean fill (350 CY), and the cofferdams will be dismantled and removed.

4.0 CABLE RECYCLING

The metal components of the submarine and upland cables have salvage value as scrap. It is likely that once removed, the cable segments would be brought to a New York City area scrap metal facility for disassembly and segregation of the various types of salvable materials.

To understand the likely process for scrapping the cables, ESS contacted Schnitzer Steel, a large metal recycling company with facilities in the New York City area. In April 2023, Schnitzer Steel provided ESS with an estimated salvage value of $0.50 to $0.80 per pound of copper wire in the cables. For purposes of this estimate, ESS used a value of $0.65 pound to estimate the salvage value.

5.0 BUDGETARY ESTIMATE

Decommissioning the 345 kV electric transmission cable line from the New York State border in the waters of Upper New York Bay to the Gowanus Substation is estimated at $35.21 million. However, this estimate is offset by the salvage value for the copper component of the submarine and upland power cables estimated at a total of $357,500. Therefore, taking the salvage value into account, the Budgetary Estimate or net estimated capital expenditure to decommission the transmission cable with a 10 percent contingency, is estimated at $38.33 million. An itemized summary of estimated costs used to calculate the Budgetary Estimate is included in Appendix F.

Please note the following regarding the itemized summary:

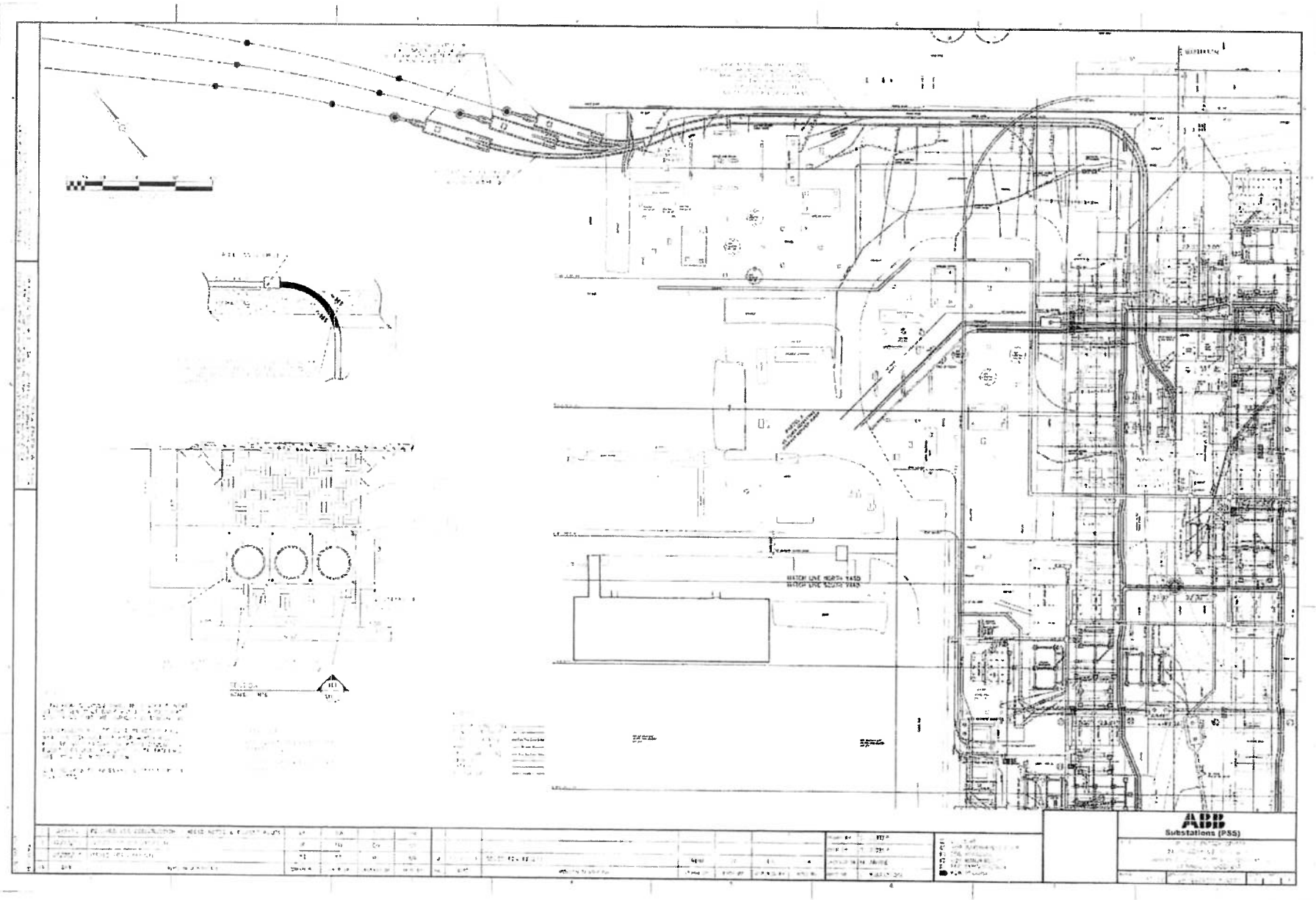
- Estimated costs for removal of the various project components were obtained from Caldwell Marine International and Huxted Trenchless.

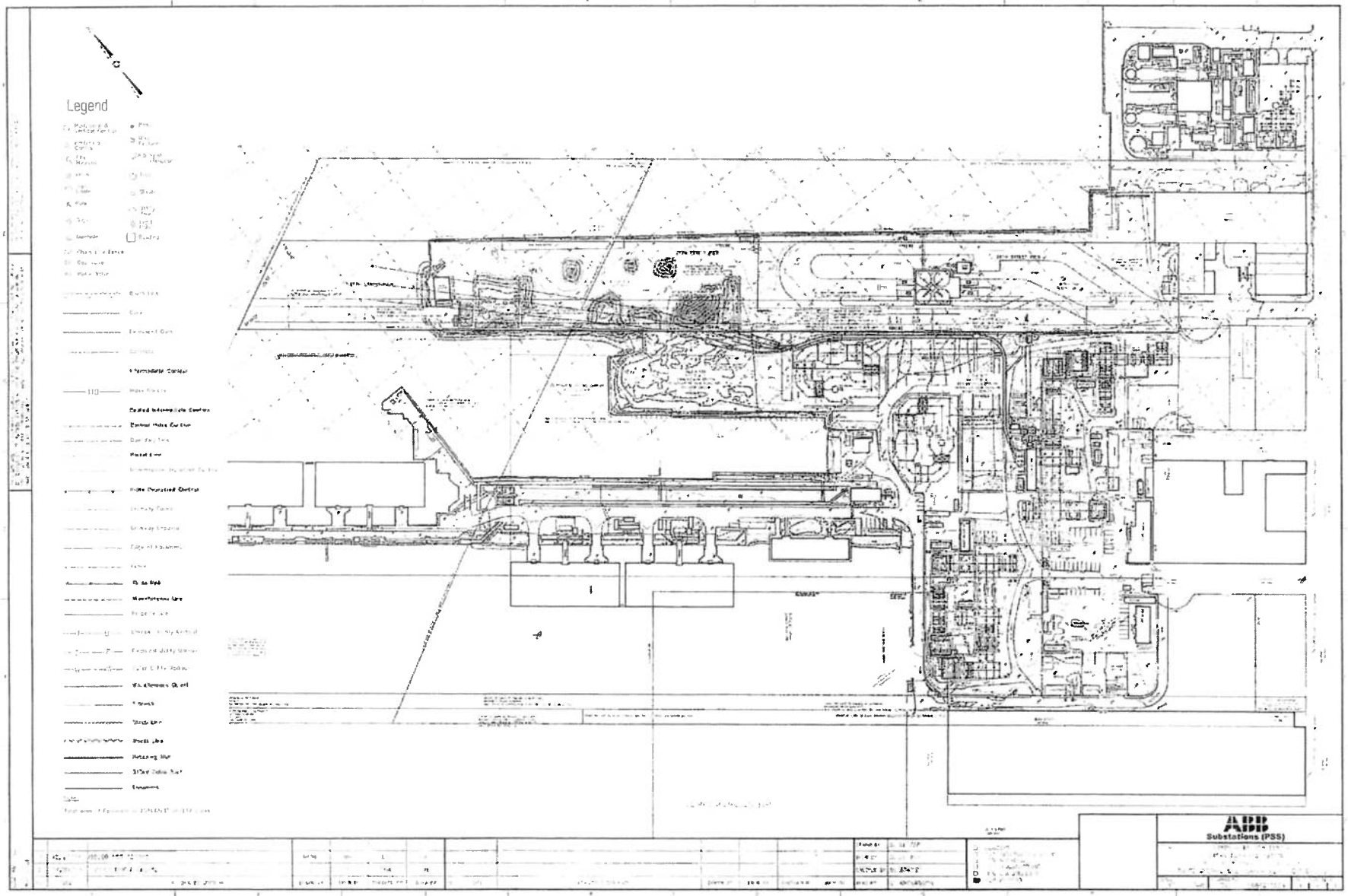
- Estimate costs for pre- and post-marine surveys, inspection, monitoring, and regulatory permitting are based on ESS experiences with similar projects.
- Estimated costs for salvaging copper from marine and upland cables were based on discussions with Schnitzer Steel, a scrap metal recycling facility, and current per pound recycling rates.
- The estimated costs are based on rates applicable at the time this Plan was prepared and, therefore, are subject to change based on when decommissioning occurs and BEC's final agreement with the contractor(s) selected to perform the decommissioning work.
- There are currently no cable crossings (e.g., natural gas lines, water line, submarine or upland cables, etc.) along the transmission cable line described herein and, as such, no costs have been estimated for managing crossings. However, between the date of this report and the actual time of decommissioning, the transmission cable line may be crossed by new cables (likely those supporting New York's offshore wind industry) thereby requiring an additional level of detail and caution. A separate line-item (No. 17) has been included in the summary in Appendix F to account for future crossings. The cost associated with managing the crossings is currently listed as To Be Determined (TBD) and will need to be updated as the crossings become known.

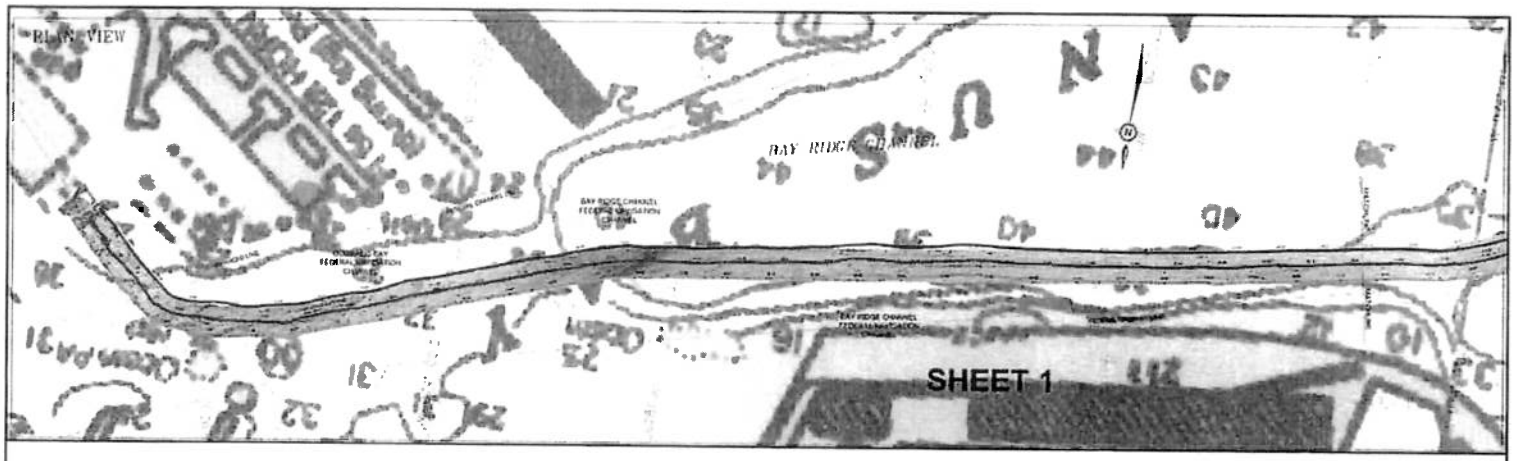
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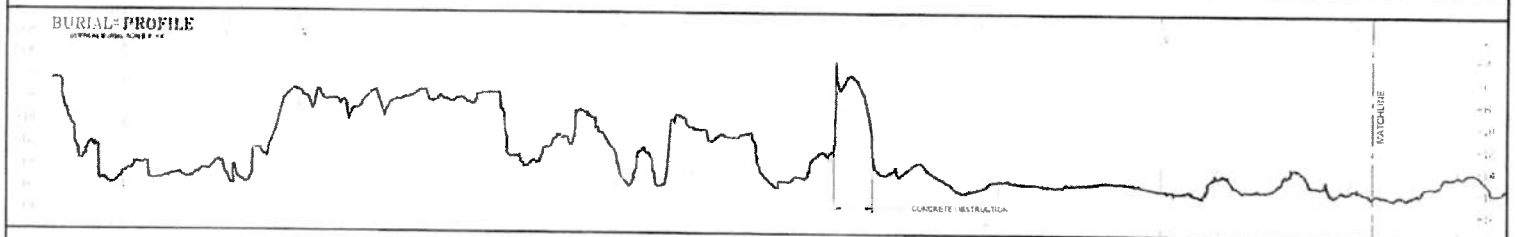
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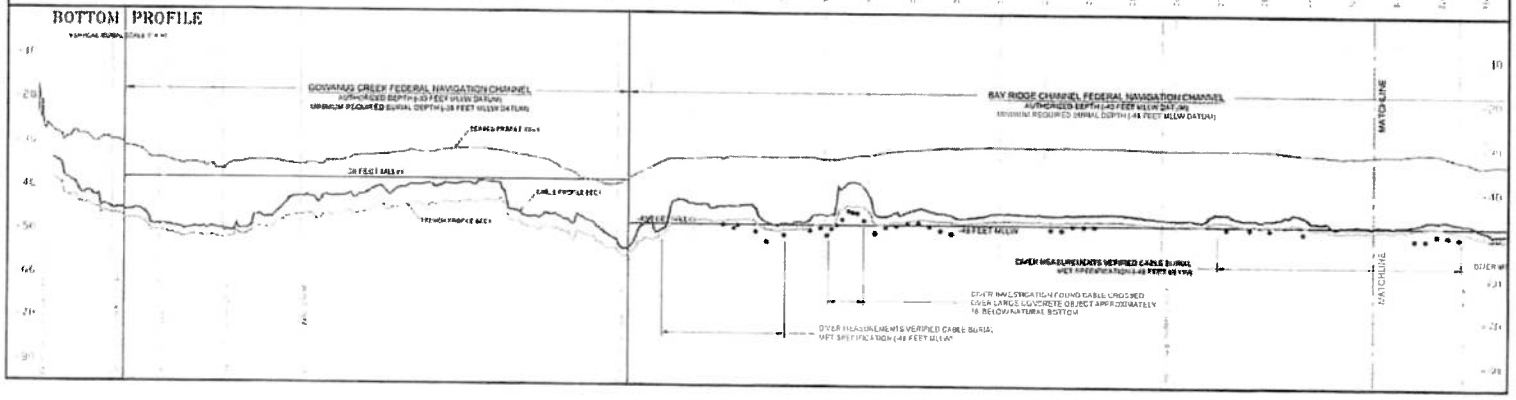
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ABB
Substations (PSS)


Legend
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Substations (PSS)









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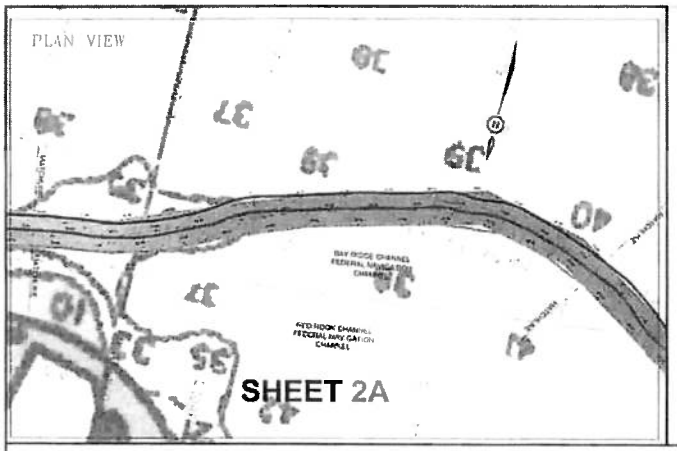
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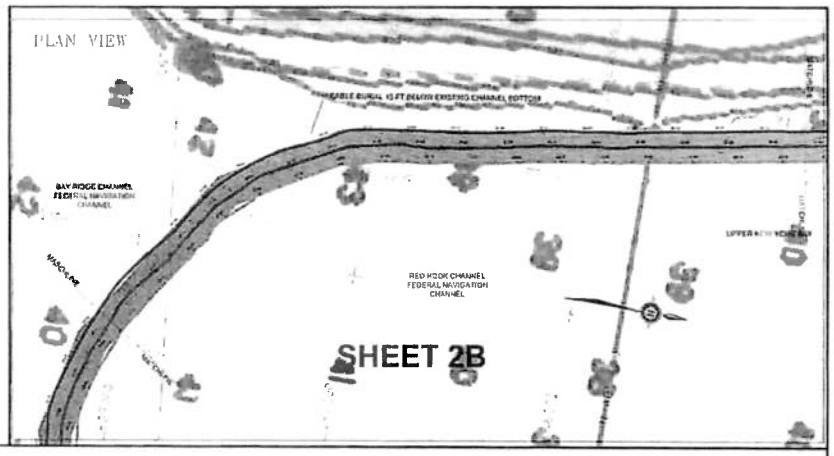
BEC1 - NORTH CABLE
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BROOKLYN NY to BAYONNE NJ

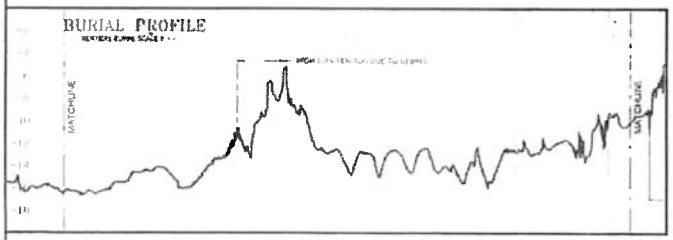
AS-BUILT PLAN AND PROFILE

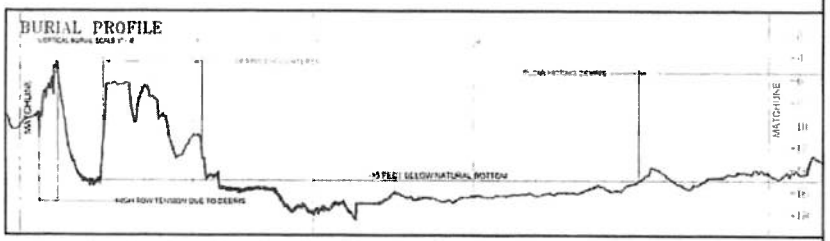
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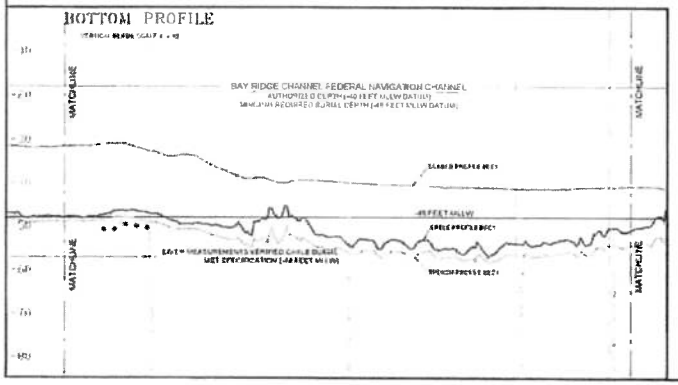
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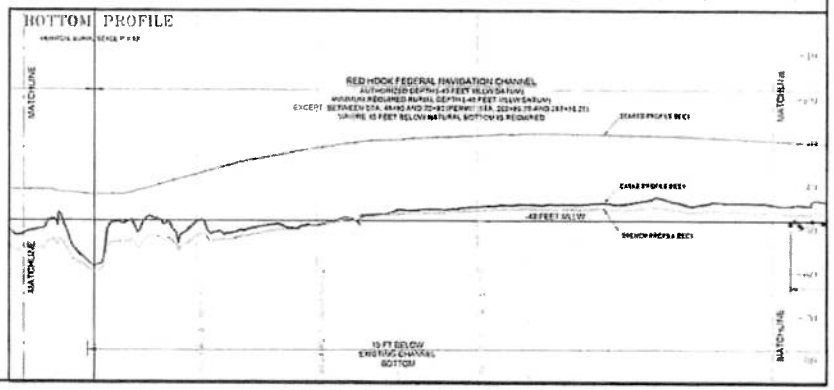


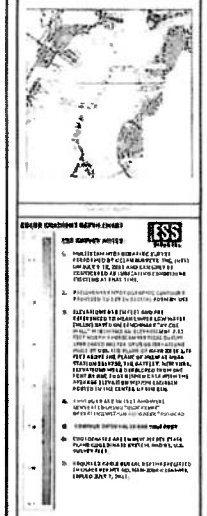










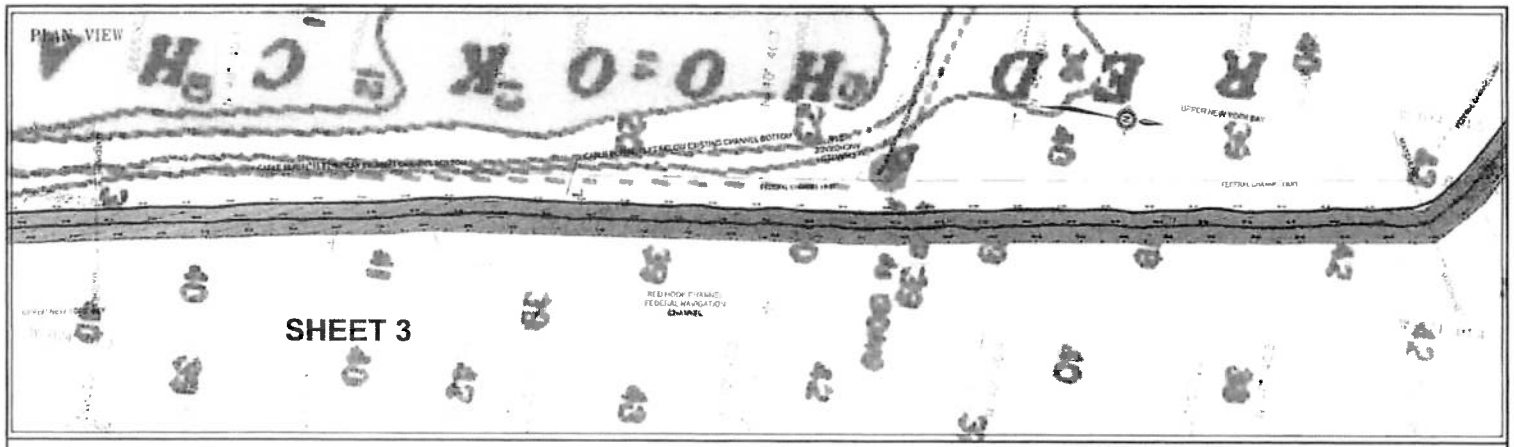


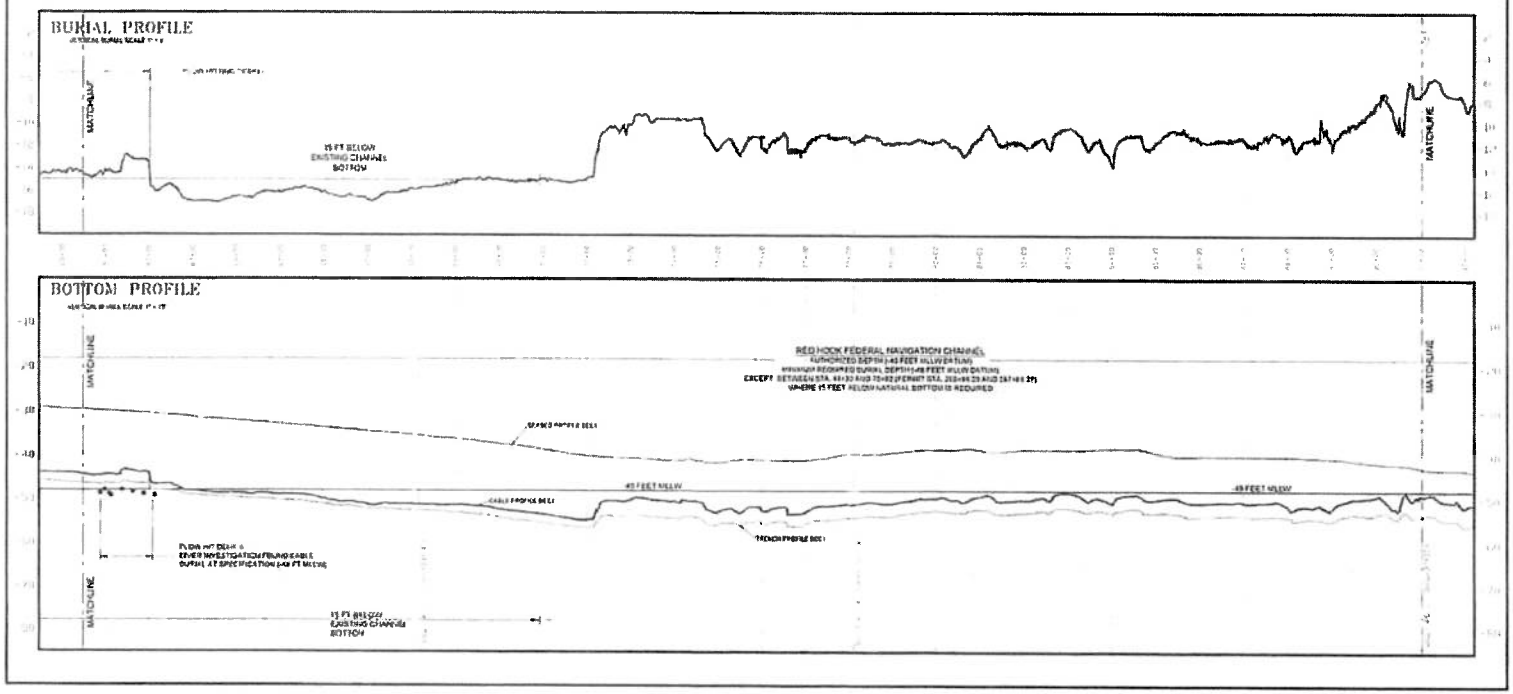
Caldwell
Marine International, LLC

BEC1 - NORTH CABLE
345 kV SUBMARINE CABLE
INSTALLATION

ABE

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CABLE GRADIENT DEPTH CHART

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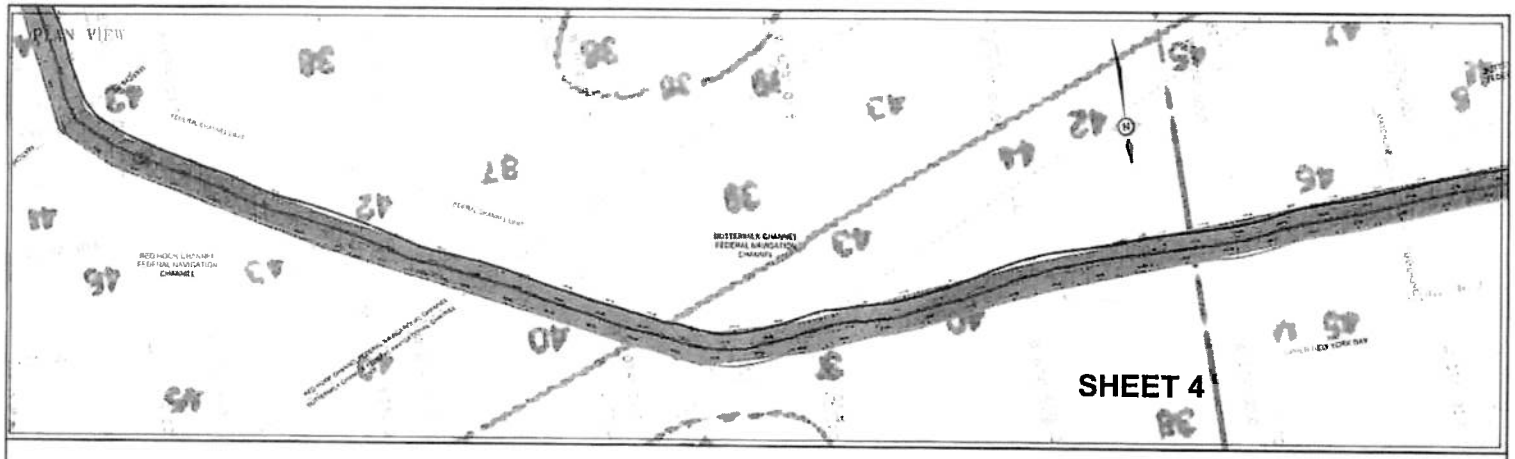
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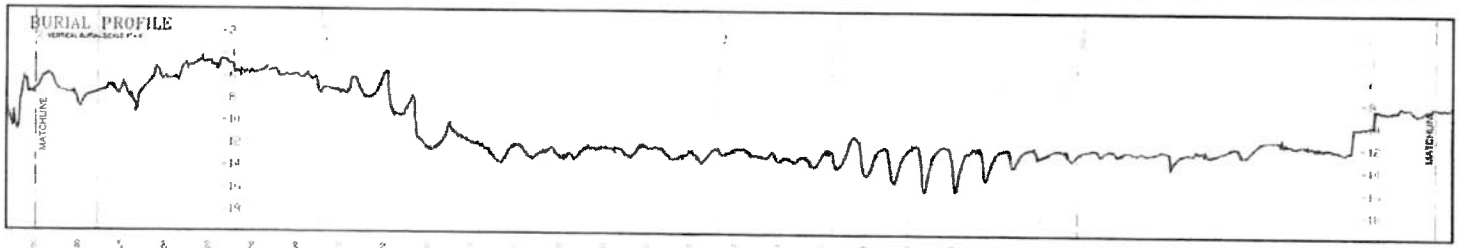
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345 kV SOLAR/ONE CABLE
INSTALLATION
BROOKLYN, NY to BAYONNE, NJ

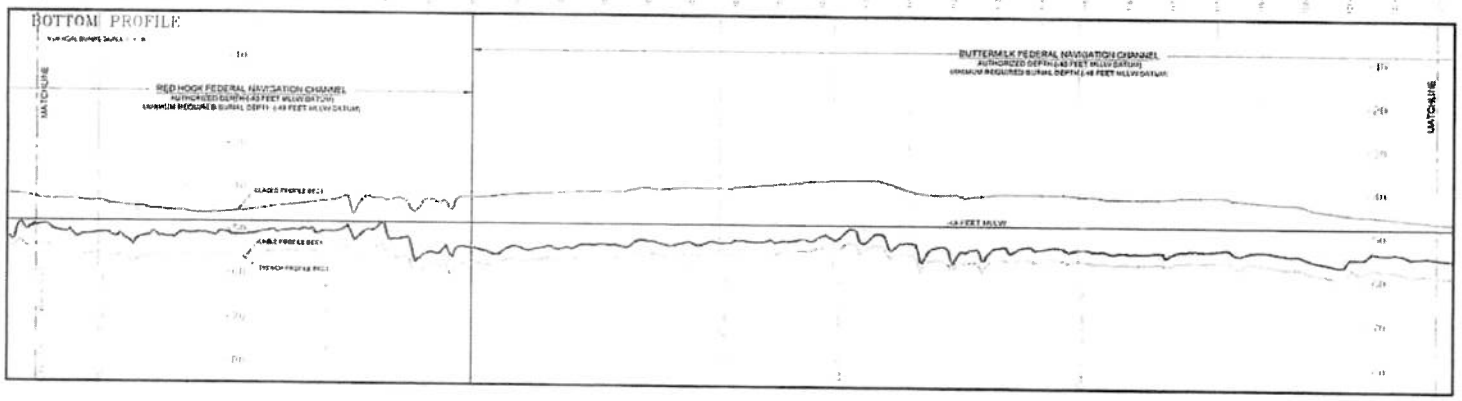
AS-BUILT PLAN AND PROFILE

ABB

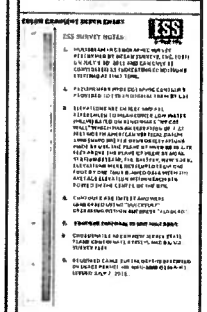
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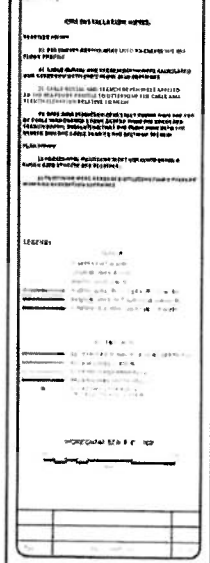








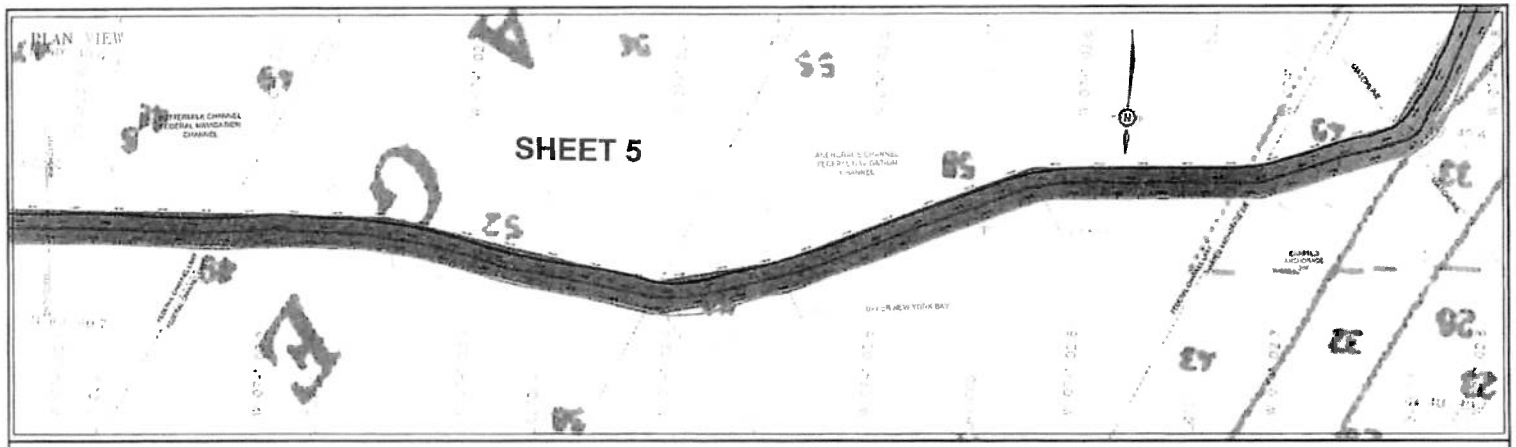


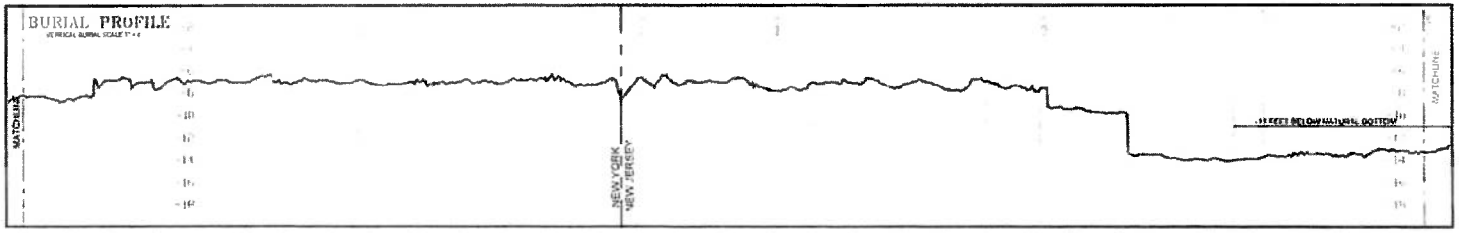


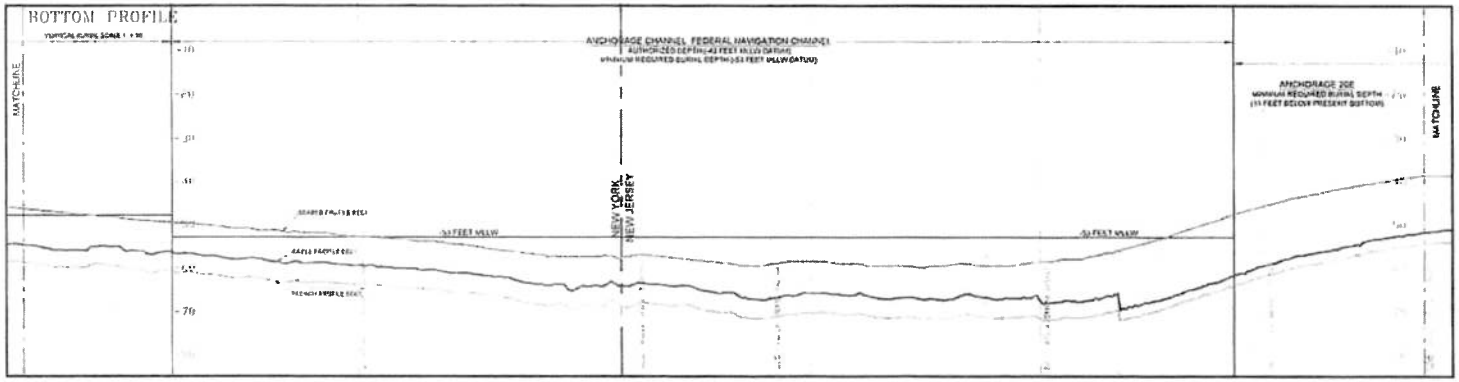
Caldwell
Marine International, LLC

BEC1 - NORTH CABLE
345 kV SUBMARINE CABLE
INSTALLATION
BROOKLYN, NY to BAYONNE, NJ
AS-BUILT PLAN AND PROFILE

ABB









ESS DIVE CHANNEL DEPTH CHART

ESS SURVEY NOTES:

1. [illegible]
2. [illegible]
3. [illegible]
4. [illegible]
5. [illegible]
6. [illegible]
7. [illegible]

CHI INSTALLATION NOTES:

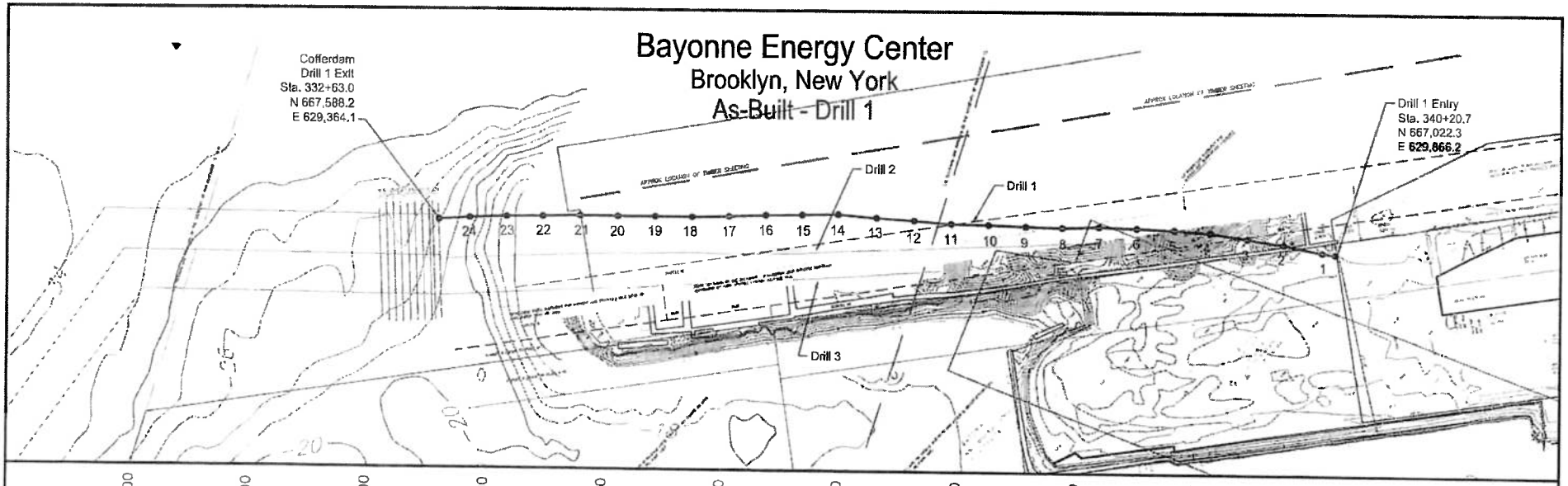
Caldwell Marine International, LLC

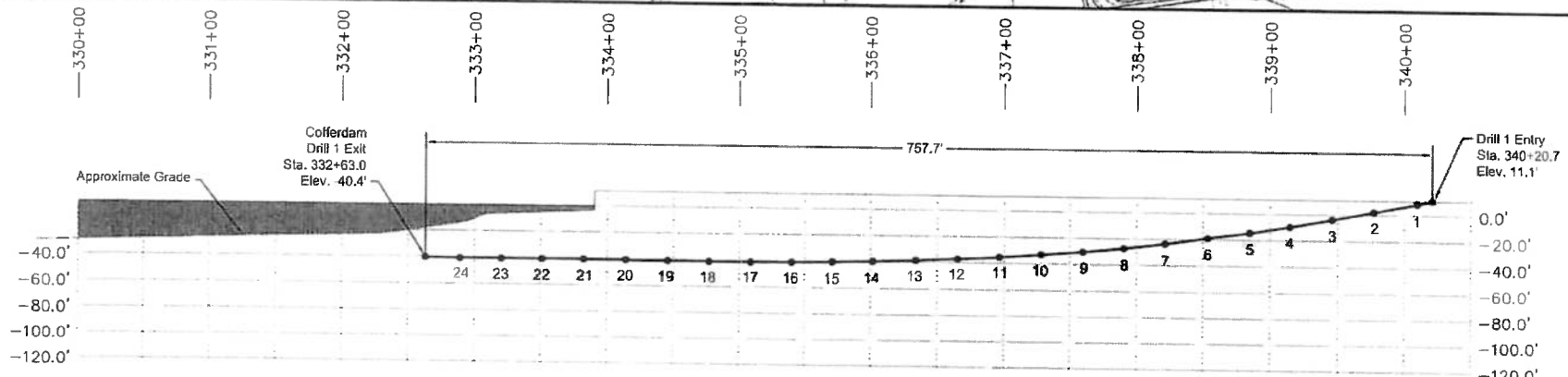
BEC1 - NORTH CABLE
345 kV SUBMARINE CABLE
[illegible]
BROOKLYN, NY to BAYONNE, NJ

AS-BUILT PLAN AND PROFILE

ABB

Bayonne Energy Center
Brooklyn, New York
As-Built - Drill 1





JT #	Northing	Easting	Station	Offset	Elev.	JT #	Northing	Easting	Station	Offset	Elev.	JT #	Northing	Easting	Station	Offset	Elev.
Entry	667,022.3	629,866.2	340+20.7	-0.7	11.1	9	667,225.7	629,703.4	337+59.5	-3.9	-30.4	18	667,435.0	629,513.7	334+77.1	1.7	-41.4
1	667,031.5	629,859.9	340+09.6	-0.5	8.7	10	667,249.2	629,682.6	337+28.2	-2.9	-33.0	19	667,457.8	629,492.2	334+45.8	1.7	-41.2
2	667,059.3	629,842.3	339+76.7	1.5	2.3	11	667,272.6	629,661.3	336+96.5	-2.4	-35.3	20	667,480.9	629,470.4	334+14.0	1.7	-41.0
3	667,085.0	629,824.6	339+45.5	2.1	-3.7	12	667,297.1	629,641.7	336+65.2	-1.8	-37.1	21	667,504.2	629,448.8	333+82.2	2.0	-40.8
4	667,110.2	629,807.1	339+14.9	2.7	-9.5	13	667,321.1	629,621.5	336+33.9	2.0	-38.5	22	667,526.6	629,426.7	333+50.7	1.3	-40.8
5	667,133.5	629,788.0	338+84.8	1.0	-14.4	14	667,346.5	629,601.5	336+01.7	4.8	-39.7	23	667,548.6	629,405.3	333+20.1	0.9	-40.9
6	667,157.1	629,767.1	338+53.4	-1.2	-18.9	15	667,368.2	629,579.9	335+71.2	4.1	-40.5	24	667,570.4	629,383.3	332+89.1	-0.2	-40.9
7	667,181.1	629,745.9	338+21.3	-2.3	-23.5	16	667,390.5	629,558.4	335+40.2	3.7	-41.1	Exit	667,588.2	629,364.1	332+63.0	-1.9	-40.4
8	667,202.9	629,723.8	337+90.2	-4.5	-27.4	17	667,412.5	629,535.8	335+08.6	2.4	-41.4						

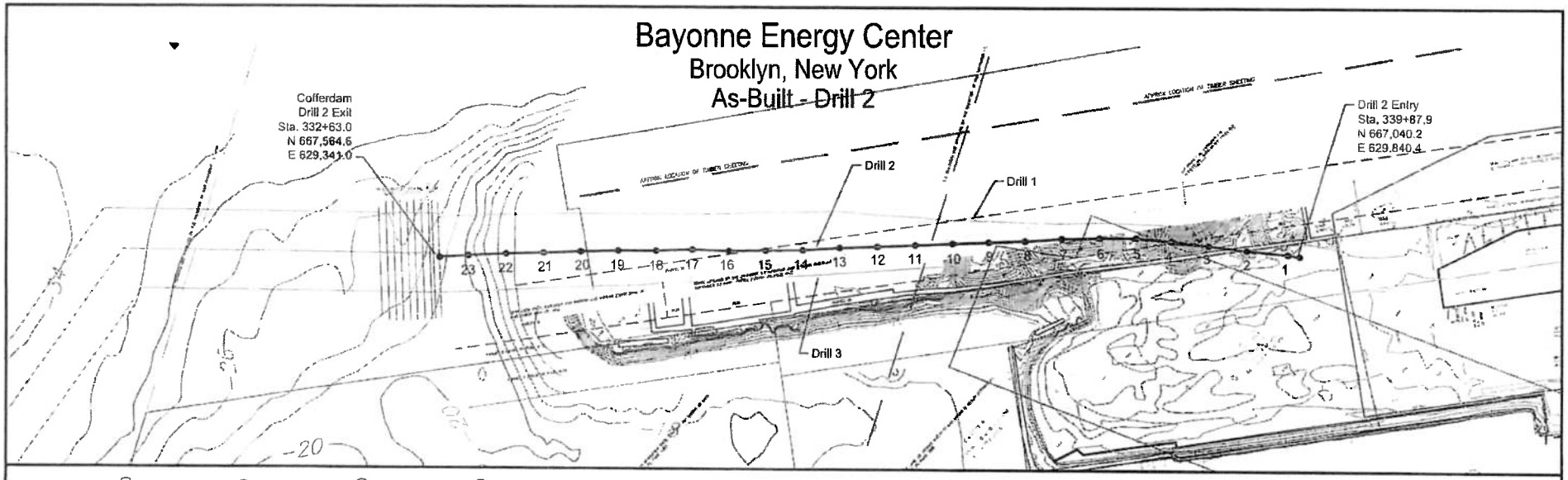
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Measured Distance = 762.0'

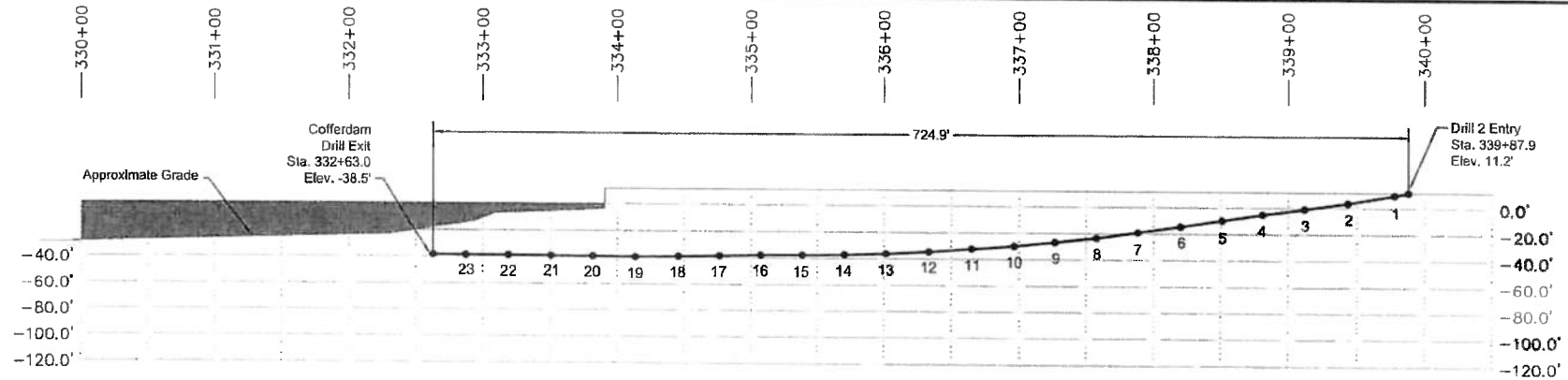
Scale: 1" = 80'

RIVERSIDE CONSULTING INC.
868 ROBINWOOD CT.
TRAVERSE CITY, MI 49686
PH: (231) 929-1242
FAX: (231) 941-7412

DATE: 10-22-10 | JOB No.: 08-8029 | DRAWN BY: GJH
CLIENT: Bayonne Energy Center | PROFILE DIRECTION: S to N
LOCATION: Upper New York Bay Brooklyn, New York | DRAWING No.: As-Built 1

Bayonne Energy Center
Brooklyn, New York
As-Built - Drill 2





JT #	Northing	Easting	Station	Offset	Elev.	JT #	Northing	Easting	Station	Offset	Elev.	JT #	Northing	Easting	Station	Offset	Elev.
Entry	667,040.2	629,840.4	339+87.9	0.0	11.2	9	667,237.1	629,669.6	337+26.9	-0.3	-26.8	18	667,436.1	629,470.9	334+45.7	-0.4	-38.9
1	667,048.6	629,834.6	339+77.8	0.6	9.3	10	667,258.5	629,647.9	336+96.4	-0.6	-29.8	19	667,459.5	629,448.6	334+13.4	0.4	-39.6
2	667,075.7	629,813.8	339+43.5	1.0	3.5	11	667,280.3	629,625.3	336+65.0	-1.2	-32.1	20	667,481.8	629,426.3	333+81.9	0.4	-39.2
3	667,101.1	629,795.0	339+12.0	1.8	-0.7	12	667,302.5	629,602.6	336+33.3	-1.5	-34.4	21	667,503.8	629,403.9	333+50.5	0.1	-38.9
4	667,126.0	629,776.5	338+81.0	2.7	-5.0	13	667,324.7	629,580.0	336+01.6	-1.9	-36.1	22	667,526.2	629,381.5	333+18.6	0.0	-38.6
5	667,149.6	629,757.7	338+50.9	3.3	-9.7	14	667,346.1	629,557.1	335+70.3	-2.9	-37.0	23	667,548.0	629,358.9	332+87.3	-0.6	-38.6
6	667,172.0	629,736.5	338+20.1	2.1	-14.4	15	667,368.7	629,535.1	335+38.6	-2.5	-37.6	Exit	667,564.6	629,341.0	332+63.0	-1.5	-38.5
7	667,194.5	629,714.4	337+86.7	1.3	-18.9	16	667,391.4	629,513.2	335+07.2	-2.1	-37.7						
8	667,215.6	629,691.7	337+57.7	0.1	-23.3	17	667,414.6	629,492.6	334+76.3	-0.2	-38.4						

Horizontal Distance = 724.9'
Measured Distance = 728.6'

Scale: 1" = 80'

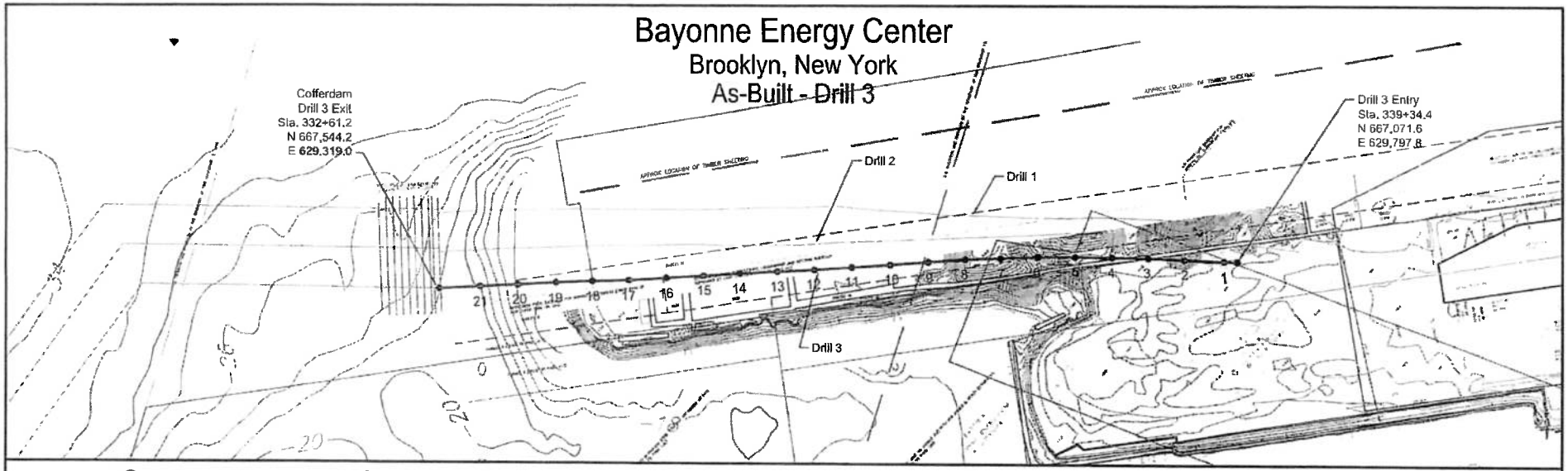
ENVIRONMENTAL RESOURCES MANAGEMENT
868 ROBINWOOD CT.
TRAVERSE CITY, MI 49686
PH: (231) 929-1242
FAX: (231) 941-7412

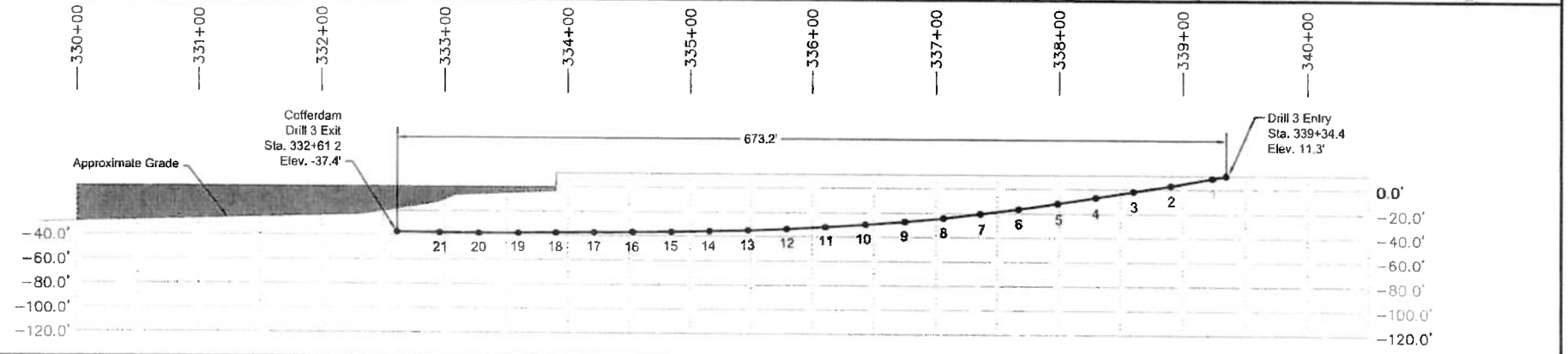
DATE: 10-22-10 | JOB NO.: 08-8029 | DRAWN BY: GJR
CLIENT: Bayonne Energy Center | PROFILE DIRECTION: S to N
LOCATION: Upper New York Bay Brooklyn, New York | DRAWING No.: As-Built 2

Bayonne Energy Center

Brooklyn, New York

As-Built - Drill 3





JT #	Northing	Easting	Station	Offset	Elev.	JT #	Northing	Easting	Station	Offset	Elev.	JT #	Northing	Easting	Station	Offset	Elev.
Entry	667,071.6	629,797.8	339+34.4	0.0	11.3	9.0	667,259.8	629,619.2	336+74.8	1.2	-27.0	18.0	667,454.7	629,412.0	333+90.3	0.0	-37.5
1	667,079.7	629,790.7	339+23.7	0.0	9.2	10.0	667,281.2	629,595.8	336+43.1	0.6	-29.5	19.0	667,476.2	629,390.2	333+59.7	0.6	-37.9
2	667,104.8	629,769.0	338+90.5	0.0	3.1	11.0	667,303.1	629,572.0	336+10.8	0.2	-31.7	20.0	667,498.4	629,366.7	333+27.4	0.6	-38.1
3	667,127.6	629,749.2	338+60.3	0.1	-2.0	12.0	667,324.5	629,548.9	335+79.3	-0.2	-33.5	21.0	667,520.2	629,344.0	332+95.9	0.8	-37.8
4	667,150.2	629,728.5	338+29.6	-0.5	-6.9	13.0	667,346.5	629,526.0	335+47.5	-0.0	-34.7	Exit	667,544.2	629,319.0	332+61.2	1.0	-37.4
5	667,172.9	629,707.6	337+98.7	-0.1	-11.8	14.0	667,368.4	629,503.0	335+15.8	0.0	-35.6						
6	667,195.7	629,685.9	337+67.3	0.6	-16.3	15.0	667,389.8	629,480.2	334+84.5	-0.1	-36.3						
7	667,217.4	629,663.8	337+36.3	1.0	-20.3	16.0	667,411.3	629,457.1	334+52.9	-0.4	-36.7						
8	667,238.5	629,642.1	337+06.0	1.5	-23.9	17.0	667,432.8	629,433.9	334+21.3	-0.7	-37.1						

Horizontal Distance = 673.2'
Measured Distance = 676.4'

Scale: 1" = 80'

Underground Construction
868 ROBINWOOD CT.
TRAVERSE CITY, MI 49686
PH: (231) 929-1242
FAX: (231) 941-7412

DATE: 10-22-10 | JOB No.: 08-8029 | DRAWN BY: GJH

CLIENT: Bayonne Energy Center | PROFILE DIRECTION: S to N

LOCATION: Upper New York Bay Brooklyn, New York | DRAWING No.: As-Built 3

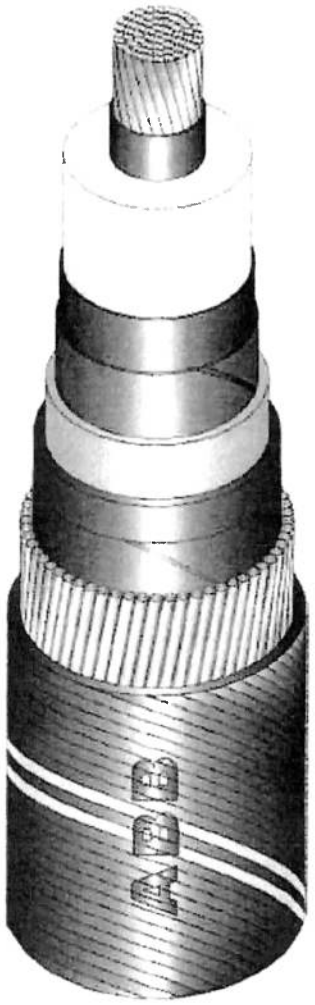
Appendix B

Submarine and Upland Power Cables – Typical Diagrams



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~~2.1.~~ 345 kV XLPE-Insulated Submarine Cable with 1750 kcmil Copper Conductor



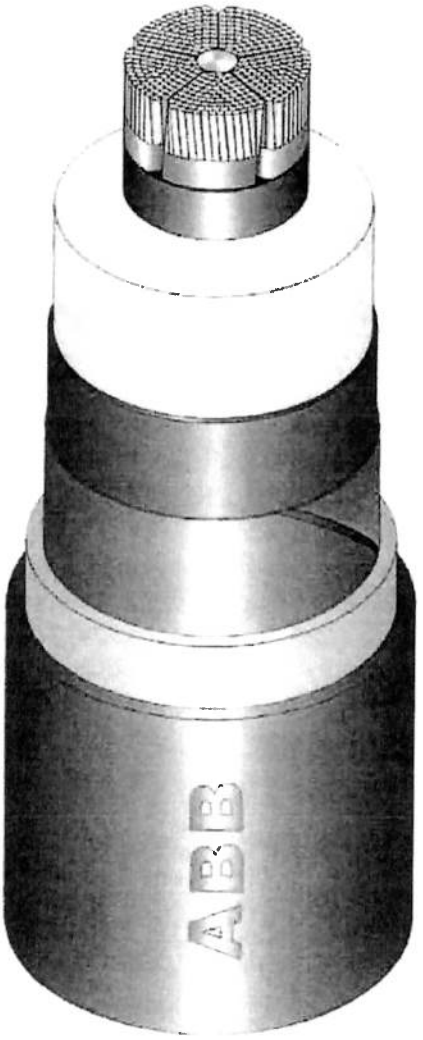
Rated voltage U_0/U	200 / 345 kV
Maximum system voltage U_m	362 kV
Impulse level	1300 kV
Conductor	
- type / material	compacted / copper
- cross-section	1750 kcmil
- diameter	1.42 inches
- longitudinal water seal	compound & swelling tape
Conductor screen	
- material	conductive PE
- thickness	79 mils
Insulation	
- type	triple-extruded, dry-cured
- material	XLPE
- thickness / diameter over XLPE	1.06 / 3.75 inches
Insulation screen	
- material	Conductive PE
- thickness	67 mils
Longitudinal water sealing	
- material	swelling tape
Radial water barrier, metallic sheath	
- material	lead alloy
- thickness	130 mils
Inner sheath	
- material	Conductive PE
- thickness	130 mils
Bedding	
- material	Bitumen impregnated tape
Armour	
- material 1	Copper
- diameter	157 mils
- cross-section	2014 kcmil
- material 2	Bitumen
Outer serving	
- material	2 layers of polypropylene yarn
- thickness	157 mils
- material 2	Bitumen
Complete cable	
- Approximate outer diameter	5.23 inches
- Approximate weight in air	26.6 lbs. per foot
Maximum pulling tension	13955 lbf

All Values Are Nominal

Figure 5-1. Diagram of submarine power cable.

Caldwell
Marine International, LLC.

Underground Cable



Rated voltage U_0/U	200 / 345 kV
Maximum system voltage U_m	362 kV
Impulse level	
	1300 kV
Conductor	
- type / material	segmented / copper
- cross-section	3000 kcmil
- diameter	1.89inches
- longitudinal water seal	
	swelling tape
Conductor screen	
- material	
	conductive PE
Insulation	
- type	triple-extruded, dry-cured
- material	XLPE
- thickness / diameter over XLPE	1.06 / 4.32 inches
Insulation screen	
material	Conductive PE
Longitudinal water sealing	
- material	swelling tape
Radial water barrier, metallic sheath	
- material	lead alloy
- thickness	122 mils
Outer sheath	
- material	HDPE
- conductive layer	extruded
- thickness	256 mils
- Approximate outer diameter	5.17inches
- Approximate weight	24.2lbs. per foot
Maximum pulling tension	**23920 lbf**

All data is Nominal

Figure 4-2. Underground Cable

Appendix C

Submarine and Upland Fiber Optic Cables – Typical Diagrams



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8. Fibre Optic Cable



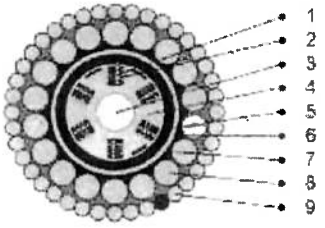
A submarine fibre optic (FO) cable will be bundled to each one of the three single phase power cables and installed along with it. This submarine FO cable is based on a well-proven 4-ribbon cable design. The ribbon technique provides a high density of the fibers and a smaller outer diameter accordingly. The fibres are colour-coded and the number of fibres is still to be discussed. The radial shape of the slotted core profile provides a protective cavity for the ribbons. Hence the slotted core cable has a high crush load resistance. The slotted core protected by a PE-jacket is placed into a waterproof copper tube, followed by a second outer PE-jacket and a layer of galvanized steel wires. The steel wire reinforcement provides reliable mechanical protection, enabling installation and operation during rough conditions. The outer serving consists out of one layer polypropylene yarn.

8.1. FO cable properties

Minimum bending radius, no tensile load	0.5 m
Minimum bending radius, with tensile load	1.5 m
Minimum coiling radius	1.5 m
Maximum nominal transient tensile strength	100 kN
Crush resistance for 4-48 fibres	150 kN/m
Crush resistance for 52-96 fibres	100 kN/m
Weight in air	2.4 kg/m
Weight in water	1.6 kg/m

8.2. FO cable design

1. 4-fiber ribbon
2. filling compound
3. central strength member
4. slotted core
5. PE-jacket
6. Copper sheath
7. PE-jacket
8. Armour: galvanized steel wire
9. Polypropylene yarn



9. Distributed Temperature Sensing System

Please refer to Appendix 13, "Distributed Temperature Sensing System (DTS) and Sample Site Acceptance Test Procedure for the DTS".

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10. Fibre Optic Cable



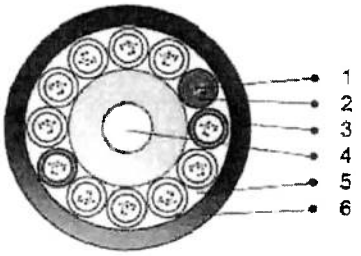
A fibre optic (FO) cable will be installed in a separate duct for each one of the three single phase power cables and installed along with it. This FO cable is based on a well-proven loose tube cable design and designed for installation in ducts. The fibres are colour-coded and the number of fibres is still to be discussed. The cable is completely dielectric making it suitable for installations in environments where there is electrical interference. A filling compound of foamed thermoplastic elastomer is used as water blocking in the cable. The outer serving consists out of a black polyethylene sheath.

10.1. FO cable properties

Minimum bending radius, no tensile load	0.2 m
Minimum bending radius, with tensile load	0.3 m
Maximum tensile strength during installation	4 kN
Crush resistance for 4-48 fibres	2.0 kN/100mm
Crush resistance for 52-96 fibres	2.5 kN/100m

10.2. FO cable design

1. primary coated fiber
2. filling compound
3. loose tube
4. central strength member
5. water blocking
6. sheath



11. Distributed Temperature Sensing System

A Distributed Temperature Sensing System (DTS) will be placed at the Bayonne side.

Appendix D

Transition Vaults – Typical Diagrams

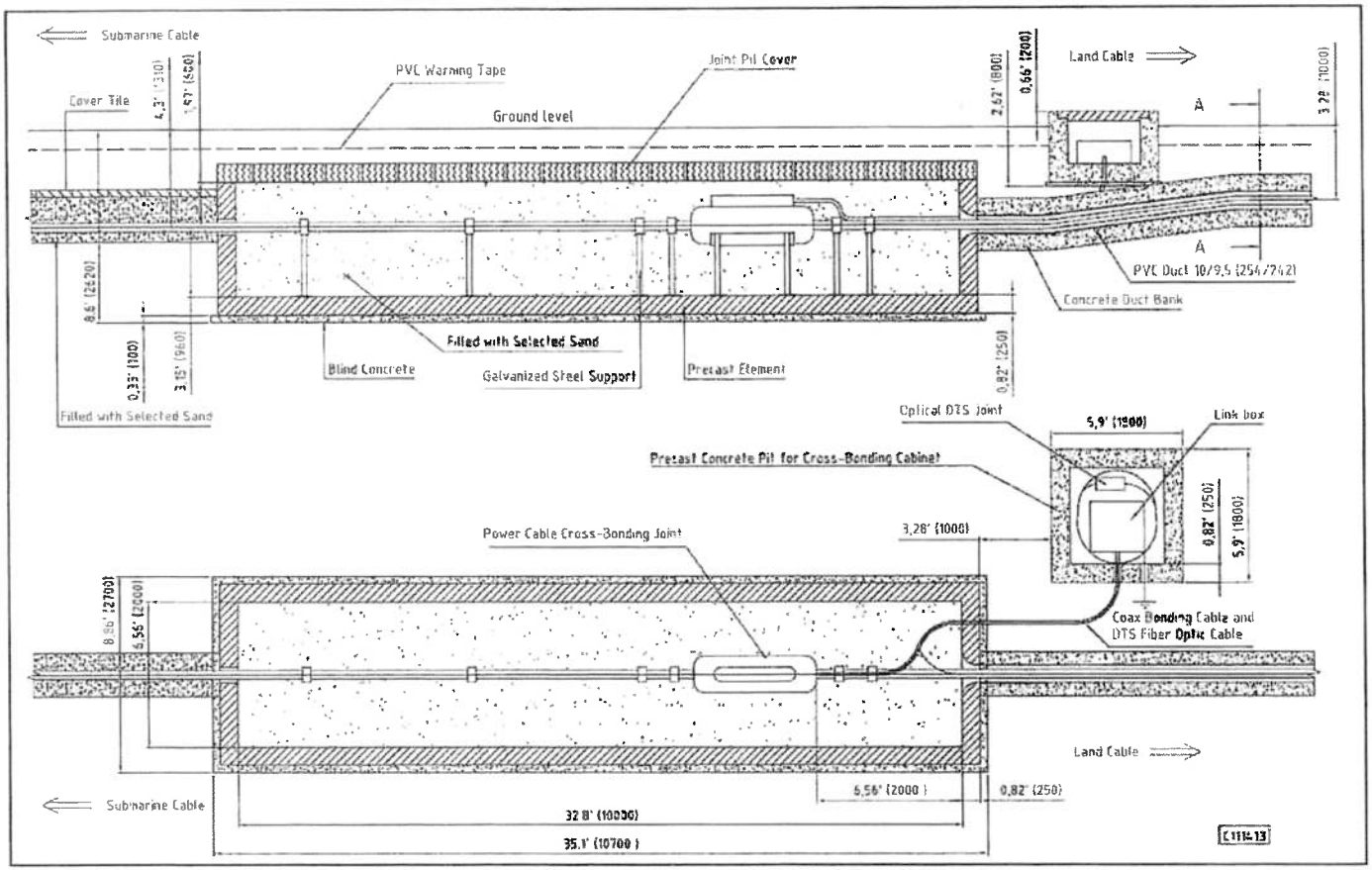


Figure 8-1. GA Transition Vault (submarine to underground splice)

Appendix E

Duct Banks – Typical Diagrams

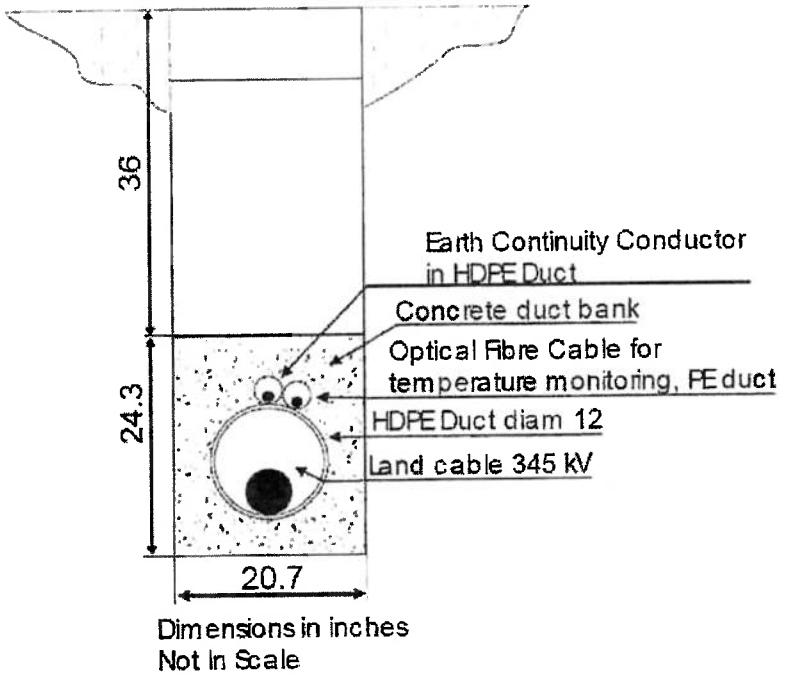


Figure 5-2. Single Duct Bank

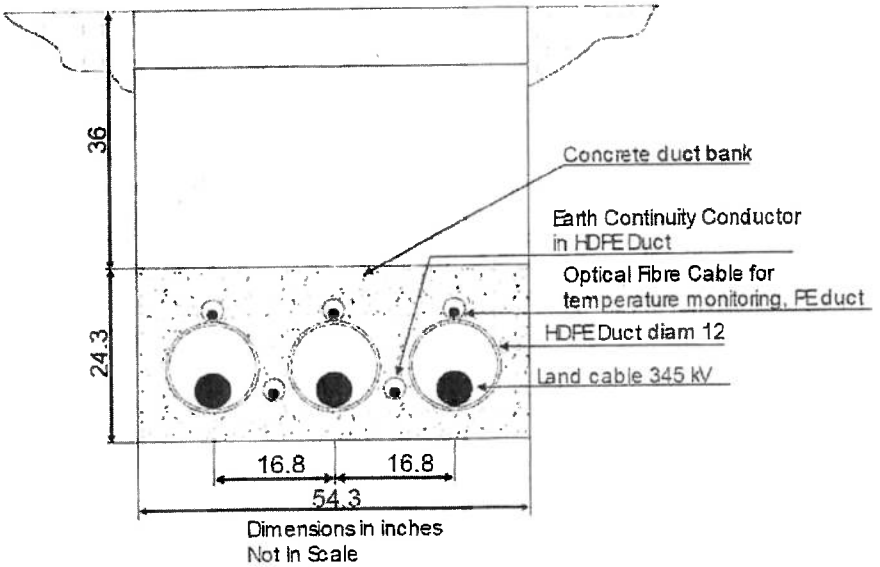


Figure 5-3. Combined Duct Bank

Appendix F

Budgetary Estimate

DECOMISSIONING PLAN
PROJECT: BAYONNE ENERGY CENTER SUBMARINE AND LAND CABLE
PREPARED BY: CCP
DATE: 04/20/2023

PROJECT NO.: 016238.0000.0000

Item #	Description	Units	Unit Price	Quantity	Estimate
1	Submarine Cable Removal	FT	$450	43,788	$19,716,861
2	Upland Cable Removal	FT	$100	2,696	$269,600
3	Upland Fiber Optic Cable Removal	FT	$100	2,696	$269,600
4	Duct Bank System and Transition Vault Removal	FT	$500	980	$490,000
7	Landfall HPDE Conduit Removal	DAY	$30,000	60	$1,800,000
8	Cofferdam Installation & Removal	LS	$5,667,000	1	$5,667,000
11	Mobilization & Demobilization (10% of Subtotal of Above)	LS	--	1	$2,821,306
5	Imported Clean Fill - Duct Bank System and Transition Vaults	Tons	$20	55,979	$1,119,583
6	Concrete Disposal (Duct Bank System and Transition Vaults)	Tons	$20	55,979	$1,119,583
9	Sediment Disposal and Imported Clean Backfill (Cofferdams)	CY	$1,019	700	$713,844
10	Waste Disposal (Sediment, Grout, Shredded Conduits)	CY	$1,019	253	$257,930
12	Pre- and Post-Removal Marine Surveys	LS	$210,000	1	$210,000
13	Article VII Independent Environmental Inspector	DAY	$5,000	30	$150,000
14	Suspended Sediment/Water Quality Monitoring	DAY	$17,500	30	$525,000
15	Regulatory Permitting	LS	$75,000	1	$75,000
16	Copper Salvage (Submarine and Upland Cables)	LB	$0.65	550,098	-$357,564
17	Future Cable Crossing	TBD	TBD	TBD	TBD

Notes:
1. Estimates for Items 1 through 15 are based on 2022 costs. Actual costs will depend on timing of cable removal.
2. Estimates for Item 16 is based on 2023 costing. Actual cost will depend on timing of cable removal.

Sub-Total:	**$34,847,743**
10% Contingency	$3,484,774
Total:	**$38,332,517**

Disclaimer: This Budgetary Estimate is made on the basis of ESS' experience and judgement and utilizes the sources and items referenced in the accompanying report. The stated estimated costs are opinions only and are not a formal construction estimate. ESS makes no warranty, expressed or implied, that proposals, bids, or actual construction cost will not vary from this Budgetary Estimate. If the Client wishes greater assurance as to probable construction costs, the Client shall employ an independent cost estimator or contractor.

Budgetary Estimate

SAY $38,33,000

Bayonne Energy Center, LLC Generator Lead Salvage Value
Project: From NY State Line to Brooklyn, NY
All costs in $000s

TOTAL SALVAGE VALUE AND ALLOCATION BY TAX JURISDICTION

	Workscope		Allocation				Allocated Salvage Value		
Item	Description	Value	Selection	NYS	DOT	Con Ed	NYS	DOT	Con Ed
1	Submarine Cable Removal	-$19,717	Submarine NY	94%	6%	0%	-$18,470	-$1,246	$0
2	Upland Cable Removal	-$270	Land NY	0%	16%	84%	$0	-$42	-$228
3	Upland Fiber Optic Cable Removal	-$270	Land NY	0%	16%	84%	$0	-$42	-$228
4	Duct Bank System and Transition Vault Removal	-$490	Land NY	0%	16%	84%	$0	-$76	-$414
5	Landfall HPDE Conduit Removal	-$1,800	Submarine DOT	0%	100%	0%	$0	-$1,800	$0
6	Cofferdam Installation & Removal	-$5,667	Submarine DOT	0%	100%	0%	$0	-$5,667	$0
7	Mobilization & Demobilization (10% of Subtotal of Above)	-$2,821	Calculation	65%	31%	3%	-$1,847	-$887	-$87
8	Imported Clean Fill (Duct Bank System and Transition Vaults)	-$1,120	Land NY	0%	16%	84%	$0	-$175	-$945
9	Concrete Disposal (Duct Bank System and Transition Vaults)	-$1,120	Land NY	0%	16%	84%	$0	-$175	-$945
10	Sediment Disposal and Imported Clean Backfill (Cofferdams)	-$714	Submarine DOT	0%	100%	0%	$0	-$714	$0
11	Waste Disposal (Sediment, Grout, Shredded Conduits)	-$258	Submarine DOT	0%	100%	0%	$0	-$258	$0
12	Pre- and Post-Removal Marine Surveys	-$210	Submarine NY	94%	6%	0%	-$197	-$13	$0
13	Article VII Independent Environmental Inspector	-$150	Total NY	88%	7%	5%	-$132	-$10	-$7
14	Suspended Sediment/Water Quality Monitoring	-$525	Submarine NY	94%	6%	0%	-$492	-$33	$0
15	Regulatory Permitting	-$75	Total NY	88%	7%	5%	-$66	-$5	-$4
16	Copper Salvage (Submarine and Upland Cables	$358	Total NY	88%	7%	5%	$316	$25	$18
	Total Salvage Value	-$34,848				**Total Allocated Salvage Value**	-$20,889	-$11,120	-$2,839

Taxing Jurisdiction	Total Salvage Value
(I) In NYS and DOT Lands	-$32,009
(II) In Con Ed Land	-$2,839
(III) In NYS, DOT, and Con Ed Lands	-$34,848
July 2011 Handy Whitman Index	917
July 2022 Handy Whitman Index	1,694
Original Cost Approved by NYS ORPTS	$40,085
Net Salvage Value (%)	-43.23%

Bayonne Energy Center, LLC Generator Lead Decommissioning Costs
Project: From NY State Line to Brooklyn, NY
All lengths in ft

REFERENCE CALCULATIONS: QUANTITY ALLOCATIONS, BY TAXING JURISDICTION

Installed Submarine Cable Quantities
Source: ABB letter
NY State Line to Transition Vault

	BEC 1	BEC 2	BEC 3	Total
NY	14,676	14,688	14,424	43,788
Total	14,676	14,688	14,424	43,788

Installed Land Cable Quanitities
Source: ABB letter
Transition Vault to Con Ed Termination Structures

	A	B	C	Total
Brooklyn	850	891	955	2,696
Total	850	891	955	2,696

Installed Submarine/Land Cable Quantities, by NY taxing jurisdiction
Source: ABB letter & as-built map

	BEC 1	BEC 2	BEC 3	Total
Submarine Cable Length (NYS)	13,708	13,758	13,554	41,020
Submarine Cable Length (DOT)	968	930	870	2,768
Land Cable (DOT)	95	139	187	421
Land Cable (Con Ed)	755	752	768	2,275
Total	15,526	15,579	15,379	46,484

Allocations

	NYS	DOT	Con Ed	Total
Submarine NY	94%	6%	0%	100%
Submarine DOT	0%	100%	0%	100%
Land NY	0%	16%	84%	100%
Total NY	88%	7%	5%	100%

EXHIBIT B

DEPARTMENT OF THE ARMY PERMIT

Permittee: Bayonne Energy Center, LLC
C/o Pure Energy Resources, LLC
25 Mall Road, Suite 100
Burlington, Massachusetts 01803
(781) 229-0400

Permit Number: NAN-2008-01564-M3

JUL 07 2011

Issuing Office: U.S. Army Corps of Engineers - New York District

NOTE: The term "you" and its derivatives, as used in this permit, means the permittee or any future transferee. The term "this office" refers to the appropriate district or division office of the US Army Corps of Engineers having jurisdiction over the permitted activity or the appropriate official of that office acting under the authority of the commanding officer.

Upon issuance, this permit shall be known as NAN-2008-01564-M3. It incorporates by single modification all current DA authorized regulated activities associated with the originally issued DA Permit NAN-2008-01564 (12 April 2010) and the two subsequent permit modifications M1 (25 August 2010) and M2 (24 June 2011).

You are authorized to perform work in accordance with the terms and conditions specified below.

Regulated Project Description:

a. Three (3) Submarine Electric Transmission Cables

Install approximately 6.5 miles of three parallel 345-kilovolt (KV) Alternating Current (AC) submarine electric transmission cables beneath the waters of the Kill Van Kull, Upper New York Bay, and Gowanus Bay, within eight (8) Congressionally authorized Federal Navigation Channels and three (3) Federal Anchorages, between the City of Bayonne, Hudson County, New Jersey, and the Con Edison Gowanus Substation in New York City, Borough of Brooklyn, Kings County, New York.

The three parallel submarine electric transmission cables, each an individual cable consisting of a 5.2-inch-diameter single core AC cable, shall be installed within three parallel trenches approximately 33 feet apart and at least eight (8) feet below the Federal Navigation Channels' Congressionally authorized depth with a minimum of four (4) feet of final cover, as further described and stipulated in this permit's Special Conditions. The following activities are also authorized to facilitate installation of the three submarine electric transmission cables.

b. Temporary Cofferdam Construction and Dredging/Back-Filling Activities with Upland Disposal of All Dredged Materials

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Construct temporary steel sheet cofferdams at each submarine electric transmission cable's landfall location. Within the waters of the Kill Van Kull and at the New Jersey cable landfall site in the City of Bayonne, one temporary cofferdam approximately 70 feet wide by approximately 200 feet long will be constructed. Within the waters of the Gowanus Bay and at the three (3) New York cable landfall sites in Brooklyn, three (3) temporary cofferdams each approximately 10 feet wide by 64 feet long will be constructed. To aid in the installation of the cables at the New York cable landfall sites in Brooklyn, horizontal directional drilling (HDD) may be used.

Bucket dredge approximately 500 cubic yards of sediments from within the New Jersey temporary cofferdam and a total of approximately 1,000 cubic yards of sediments from within the three (3) New York temporary cofferdams. All dredged materials shall be placed into sealed barges to settle. In New Jersey only, the discharge of decant water from the settling barges into the Kill Van Kull waterway is authorized, subject to the requirements of the State of New Jersey Department of Environmental Protection (NJDEP) issued water quality certification (copy attached) for this work. All dredged materials from all the coffer dams shall be disposed of at a State-approved upland site. Upon completion of the installation of the herein authorized three (3) submarine electric transmission cables, the four (4) temporary cofferdams shall be removed from the waterways and the areas within the temporary cofferdams returned to pre-construction elevations by the placement of approximately 500 cubic yards of clean sand on the New Jersey side and approximately 1,000 cubic yards of clean sand on the New York side.

c. New Jersey Pierhead Navigation Channel Jet Plow Route Testing

Because of the presence of hard materials, including rocks, cobbles, and large boulders; and to maximize the hydraulic jet plow's ability to place and adequately bury the herein authorized three (3) submarine electric transmission cables to required minimum depth of -28 feet, MLLW datum, beneath the New Jersey Pierhead Navigation Channel, the following three elements of work are permitted:

ELEMENT 1: Remove by clamshell bucket dredging approximately 2,600 cubic yards of bottom sediment with rocks and boulders, from the top 2 feet of a 700-foot-long by 50-foot-wide lane of the north cable alignment crossing the New Jersey Pierhead Navigation Channel. All dredged materials shall be disposed at a State-approved upland location. Then move the hydraulic jet plow through the dredged lane to test whether the plow could install cable in the channel bottom at the required depth of -28 feet, MLLW datum.

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ELEMENT 2: If Element 1 above proves successful, remove by clamshell bucket dredging an additional 4,930 cubic yards of bottom sediment with rocks and boulders from the top 2 feet of an additional 1,330-foot-long by 50-foot-wide lane of the north cable alignment crossing the New Jersey Pierhead Navigation Channel. All dredged materials shall be disposed at a State-approved upland location. Then move the hydraulic jet plow through the addition 1,300 feet of dredged lane to test whether the plow could continue to install cable in the channel bottom at required depth of -28 feet, MLLW datum.

ELEMENT 3: If Element 2 above proves successful, remove by clamshell bucket dredging an additional 5,520 cubic yards of bottom sediment with rocks and boulders from the top 2 feet of a 1,900-foot-long by 50-foot-wide section of the southern cable alignment crossing the New Jersey Pierhead Navigation Channel. All dredged materials shall be disposed at a State-approved upland location. Then move the hydraulic jet plow through the 1,900 feet of dredged lane to test whether the plow could install cable in the channel bottom at the required depth of -28 feet, MLLW datum.

d. New Jersey Pierhead Navigation Channel Submarine Electric Transmission Cables Burial In Dredged Trench Alternative

In the event the construction work authorized in paragraph(c) above fails to demonstrate that the herein authorized three (3) submarine electric transmission cables can be correctly installed by hydraulic jet plow to the required depth of -28 feet, MLLW datum, below the New Jersey Pierhead Navigation Channel, the trench dredging described below, with upland disposal of dredged materials at a State-approved disposal location, is authorized.

Dredge by clamshell bucket dredge approximately 57,000 cubic yards of dredged materials from a 1,900-foot-long by 74-foot-wide trench between cable stations 29+07 and 47+82 crossing the New Jersey Pierhead Navigation Channel. Install the herein authorized three (3) submarine electric transmission cables in the dredged trench at the required minimum depth of -28 feet, MLLW datum; and then cover the cables with a minimum final cover of four (4) feet materials satisfying Conditions 28 and 29 of the attached State of New Jersey Department of Environmental Protection modification letter (WFD 110001 Modification) dated 7 June 2011.

All work shall be performed in accordance with the attached permit drawings titled "Submarine Transmission Cable System, Bayonne Energy Center Project, Key Plan - NAVD88 Plan Set At: Bayonne, New Jersey & Brooklyn, New York In: Kill Van Kull, Upper New York Bay, Gowanus Bay Applicant: Bayonne Energy Center, LLC", Sheets 1 - 35 (Project No. P273-026), prepared by ESS Group Inc; and the attached State of New York Public

PERMIT NUMBER: NAN-2008-01564-M3
PERMITTEE: Bayonne Energy Center, LLC, C/o Pure Energy Resources, LLC

Service Commission (NYSPSC) Section 401 of the Clean Water Act water quality certifications (Case 08-T-1245) issued and effective 19 April 2011 and 12 November 2009, as well as attached NYSPSC Order dated 20 July 2010; and the State of New Jersey Department of Environmental Protection water quality certifications dated 7 June 2011 (WFD 110001 Modification), and 12 January 2010 (Permit Numbers 0901-08-000.1, WFD 080002, WFD 080003), and this permit's General Conditions and its Special Conditions (A) through (Y).

Regulated Project Location:
IN: New York and New Jersey Harbor, Kill Van Kull Channel, New Jersey Pierhead Channel, Port Jersey Channel, Anchorage Channel, Buttermilk Channel, Red Hook Channel, Bay Ridge Channel, Gowanus Creek Channel
AT: New York City, Borough of Brooklyn, Kings County, New York State and the City Of Bayonne, Hudson County, New Jersey

Permit Conditions:
General Conditions:
1. The initial time limit for completing the work authorized herein, including complete removal of all temporary works, ends on April 12, 2013. If you find that you need more time to complete the authorized activity, submit your request for a time extension to this office for consideration at least one month before the above date is reached.

2. You must maintain the activity authorized by this permit in good condition and in conformance with the terms and conditions of this permit. You are not relieved of this requirement if you abandon the permitted activity, although you may make a good faith transfer to a third party in compliance with General Condition 4 below. Should you wish to cease to maintain the authorized activity or should you desire to abandon it without a good faith transfer, you must obtain a modification of this permit from this office, which may require restoration of the area.

3. If you discover any previously unknown historic or archeological remains while accomplishing the activity authorized by this permit, you must immediately notify this office of what you have found. We will initiate the Federal and state coordination required to determine if the remains warrant a recovery effort or if the site is eligible for listing in the National Register of Historic Places.

4. If you sell the property associated with this permit, you must obtain the signature of the new owner in the space provided and forward a copy of the permit to this office to validate the transfer of this authorization.

5. If a conditioned water quality certification has been issued for your project, you must comply with the conditions specified in the certification as special conditions to this permit. For your convenience, a copy of the certification is attached and made part of this permit, if it contains such conditions.

6. You must allow representatives from this office to inspect the authorized activity at any time deemed necessary to ensure that it is being or has been

accomplished in accordance with the terms and conditions of your permit.

Special Conditions:

(A) The permittee and their contractors shall install the herein permitted three (3) submarine electric transmission cables within the Congressionally-authorized Red Hook Navigation Channel fifteen (15) feet below the existing channel bottom within the current western shoal between cable stations 261+00 and 287+00. Notwithstanding the initial construction period provisions of General Condition 1 of this permit, upon prior written notice (The permittee shall receive and acknowledge the U.S. Army Corps of Engineers published public notice for the proposed maintenance dredging of Red Hook Channel); the permittee, at its own cost, shall temporarily remove the herein authorized three (3) submarine electric transmission cables [To facilitate this required removal, clamshell bucket dredging is permitted with upland disposal of all dredged materials at a State-approved disposal location] so that the U.S. Army Corps of Engineers can safely perform required maintenance dredging of the Red Hook Navigation Channel. Upon subsequent written notice from the issuing office of this permit that needed maintenance dredging is completed, the permittee may reinstall the herein authorized three (3) submarine electric transmission cable sections which were removed, but the permittee shall, at its own cost, then bury the herein authorized three (3) submarine electric transmission cables to the required minimum depth (measured to top of each of the three cables) of -48 feet, Mean Lower Low Water [MLLW] datum. To facilitate this re-installation at the proper burial depth, clamshell bucket dredging is permitted with upland disposal of all dredged materials at a State-approved disposal location. [We recognize the permittee's stated intent to use at their own cost the U.S. Army Corps of Engineers' future maintenance dredging contractor to perform the cable burial work.]

(B) The permittee understands and agrees that, if future operations by the United States of America require the removal, relocation, or other alteration, of the structures or work herein authorized, or if, in the opinion of the Secretary of the Army or his/her authorized representative, said structures or work shall cause unreasonable obstruction to the free navigation of the navigable waters, the permittee will be required, upon due notice from the U.S. Army Corps of Engineers, to remove, relocate, or alter the structural work or obstructions caused thereby, without expense to the United States of America. No claim shall be made against the United States of America on account of any such removal or alteration.

(C) The submarine electric transmission cables shall be installed to a minimum of eight (8) feet (measured to the top of each cable) below the following Congressionally-authorized Federal Navigation Channel project

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depths, except as allowed below; with a minimum of four (4) feet of final cover over each cable throughout:

1. Kill Van Kull Federal Navigation Channel is Congressionally-authorized to -50 feet, Mean Lower Low Water (MLLW) datum; minimum required burial depth is -58 feet, MLLW datum;

2. New Jersey Pierhead Federal Navigation Channel is Congressionally-authorized to -20 feet MLLW datum; minimum required burial depth is -28 feet, MLLW datum;

3. Port Jersey Federal Navigation Channel is Congressionally-authorized to -50 feet MLLW datum; minimum required burial depth is -58 feet, MLLW datum;

4. Anchorage Channel Federal Navigation Channel is Congressionally-authorized to -45 feet MLLW datum; minimum required burial depth is -53 feet, MLLW datum

5. Buttermilk Federal Navigation Channel is Congressionally-authorized to -40 feet MLLW datum; minimum required burial depth is -48 feet, MLLW datum

6. Red Hook Federal Navigation Channel is Congressionally-authorized to -50 feet MLLW datum for its southern third, but construction of the 50-foot reach is indefinitely deferred. For the purposes of this issued permit, the authorized depth shall be the previous -40 feet, MLLW datum, except as provided for in Special Condition (A) of this issued permit; ultimate minimum required burial depth is -48 feet, MLLW datum;

7. Bay Ridge Federal Navigation Channel is Congressionally-authorized to -50 feet MLLW datum, but construction of the 50-foot channel is indefinitely deferred. For the purposes of this issued permit, the authorized depth shall be the previous -40 feet, MLLW datum; minimum required burial depth is -48 feet, MLLW datum;

8. Gowanus Creek Federal Navigation Channel is Congressionally-authorized to -30 feet MLLW datum; minimum required burial depth is -38 feet, MLLW datum.

(D) The permittee and their contractors shall install the herein authorized three (3) submarine electric transmission cables a minimum of eleven (11) feet below the present bottom depth of Federal Anchorages 20E, 20F, 20G and any other anchorage or fleeting areas on the published NOAA nautical charts.

(E) The permittee and their contractors shall maintain throughout a minimum final cover of four (4) feet over the herein authorized three (3) submarine electric transmission cables.

(F) The permittee and their contractors shall be responsible for complying with the special conditions and/or stipulations incorporated into the attached New York State Public Service Commission and State of

New Jersey Department of Environmental Protection issued certificates, permits, and orders as listed on Pages 3 and 4 of this permit. The permittee's or their contractors' failure to comply with all of the special conditions and stipulations contained within these attached authorizations may be grounds for suspending or revoking this permit. The permittee shall inform this office if there are any material changes to the terms or special conditions contained within these listed authorizations.

(G) The permittee and their contractors shall only construct the herein authorized temporary cofferdam on the New Jersey side between June 1 and January 31 to ensure minimal impacts to winter flounder's Essential Fish Habitat under the Magnuson Stevens Act. Work within the constructed cofferdam can be performed at any time.

(H) The permittee and their contractors shall only construct the herein authorized temporary cofferdams on the New York side between April 1 and November 14 of any calendar year. Work within the constructed cofferdams can be performed at any time.

(I) The permittee and their contractors shall only conduct submarine electric transmission cable installation activities between June 1 and November 30 of any calendar year.

(J) The permittee and their contractors may conduct surveying and sampling work, marking and locating of the herein authorized three (3) submarine electric transmission cables, mobilization and demobilization of equipment at any time.

(K) The permittee and their contractors shall dispose of all drilling residues and sediments associated with the horizontal directional drilling activities at a State-approved upland site.

(L) The permittee shall maintain at all work sites and aboard all work vessels, a complete copy (including drawings and attachments) of this issued permit, including any future modifications.

(M) The permittee shall submit to U.S. Coast Guard Sector New York's Waterways Management Division ATTN: Jeff Yunker (Jeff.M.Yunker@uscg.mil) a completed U.S. Coast Guard Sector New York Project Notification Form (attached) a minimum of 30 calendar days prior to the start date of the in-water work, or, if it is impracticable to submit the form 30 calendar days prior to the start date, the permittee shall submit the form and obtain the U.S. Coast Guard's approval of its submitted form prior to the commencement of in-water construction work. Included in this U.S. Coast Guard Sector New York form should be the latitude and longitude positions for any

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additional requested test borings or sampling locations associated with the installation of the here-in authorized three (3) submarine electric transmission cables, and the foot print for the cable laying vessel(s) and associated anchor/buoys.

(N) The permittee shall notify the U.S. Coast Guard Sector New York's Waterways Management Division ATTN: Jeff Yunker (Jeff.M.Yunker@uscg.mil) a minimum of 30 days prior to any requested movement of Federal Channel marker buoys, if necessary for the installation of any portion of the herein authorized three (3) submarine electric transmission cables.

(O) The permittee shall perform progress briefings to the U.S. Coast Guard Sector New York-led Port of New York & New Jersey Harbor Operations Steering Committee and/or the Port of New York & New Jersey Harbor Operations full committee, including a detailed description and proposed timelines for the installation of the herein authorized three (3) submarine electric transmission cables.

(P) The permittee shall submit to the U.S. Coast Guard Sector New York's Waterways Management Division ATTN: Jeff Yunker (Jeff.M.Yunker@uscg.mil) the latitude and longitude position for each turning point in each of the herein authorized three (3) submarine electric transmission cables at least 30 calendar days prior to briefing the Port of New York & New Jersey Harbor Operations Committees.

(Q) The permittee shall notify the National Oceanic and Atmospheric Administration of completion of the installation of the herein authorized three (3) submarine electric transmission cables and their as-built depths and location specifications so that National Oceanic and Atmospheric Administration's National Ocean Service may initiate the appropriate nautical chart modifications. The information may be faxed to (301) 713-4516 or mailed to the following address:

National Oceanic and Atmospheric Administration
National Ocean Service
N/CS261, Marine Chart Division
Nautical Data Branch, Station 7317
1315 East-West Highway
Silver Springs, MD 20910-3282

(R) The permittee shall submit written verification to the U.S. Army Corps of Engineers, New York District Regulatory Branch, that it has transmitted required notifications and made the presentations required by the U.S. Coast Guard Sector New York and the National Oceanic and Atmospheric Administration, National Ocean Service, as described in Special

Conditions (M) through (Q), and (V) within (5) calendar days of making each such notification. Verification shall be delivered to the following address:

Chief, Regulatory Branch
New York District Corps of Engineers
Jacob K. Javits Federal Building Room 1937
New York, New York 10278-0090
Fax Machine 212-264-4260

(S) The permittee's contractors shall use a closed clamshell environmental dredging bucket to dredge all soft, fine-grained materials. The closed clamshell environmental bucket shall be used until refusal, at which time a clam shell digging bucket or dredging excavator may be used for hard material.

(T) The permittee shall, within six (6) months from completion of the herein authorized three (3) submarine electric transmission cables' construction activities, submit to U.S. Army Corps of Engineers, New York District Regulatory Branch one digital copy and two (2) paper copies of a post-installation survey showing the as-built depths and locations of the herein authorized three (3) submarine electric transmission cables, with all Federal Navigation Channels and Federal Anchorages shown. The permittee shall highlight on the required submittals all deviations from required burial depths or authorized locations of the herein authorized three (3) submarine electric transmission cables. This information will be delivered to the address provided in Special Condition (R).

(U) In the event that, during the course of the installation of the herein authorized three (3) submarine electric transmission cables, the permittee encounters a situation in which, due to geologic conditions, topographic features, or buried obstructions, the permitted burial depths within the limits of the Federal Navigation Channels or Federal Anchorages, or the minimum four (4) feet of required final cable cover has not been achieved but is within 10% of the required burial depth, the permittee shall provide the U.S. Army Corps of Engineers, New York District Regulatory Branch with the location, length, and achieved depth no later than the next business day for review (exceedance of greater than 10% shall be considered a non-compliance matter and shall warrant immediate notification to the New York District, Chief of Western Permits Section at (917)790-8418). The Corps of Engineers will use this submitted information to determine if any remedial measures are warranted. Required notifications shall be addressed or faxed to the following two units:

Chief, Western Permits Section
New York District Corps of Engineers
Jacob K. Javits Federal Building

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New York, New York 10278-0090
Fax Machine 212-264-4260

Chief, Operations Technical Support Section
New York District Corps of Engineers
Jacob K. Javits Federal Building
New York, New York 10278-0090
Fax Machine 212-264-4260

(V) The permittee and their contractors shall minimize impacts to the users of Federal Navigation Channels and Federal Anchorages. The herein authorized work may be delayed due to the needs of commercial shipping. Specific requirements for the cables' installation vessel(s) will be established by the U.S. Coast Guard Sector New York after the contractor provides the cables' installation details to the U.S. Coast Guard Sector New York Waterways Management Division ATTN: Jeff Yunker (Jeff.M.Yunker@uscg.mil). A pre-installation meeting may be scheduled by the U.S. Coast Guard with the contractor and representatives from the maritime industry prior to beginning the installation of the herein authorized three (3) submarine electric transmission cables.

(W) The permittee and their contractors shall coordinate all in-water activities within the Buttermilk Channel Federal Navigation Channel with the New York District of the U.S. Army Corps of Engineers to ensure the activities authorized by this permit shall not impede the upcoming Fiscal Year 2011 Federal maintenance dredging operations. The permittee and their contractors shall be prepared to move on demand any equipment that may interfere with the Federal maintenance dredging operations. The coordination point-of-contact (POC) for the U.S. Army Corps of Engineers is Mr. Randall Hintz, Chief of Operations Support Branch, (917) 790-8550.

(X) The permittee shall remove the three (3) submarine electric transmission cables authorized herein from the waterways within two (2) years of the cables being removed from service. The permittee may apply to the U.S. Army Corps of Engineers to leave the three (3) inactive cables in place, but leaving the three cables must not result in long-term adverse impact to the harbor and/or harbor resources, and the cables can not unreasonably interfere with other uses of the seabed.

(Y) The permittee shall permanently post high visibility signage, on weatherproof materials of no less than 6-foot-wide and 4-foot-high, along all shorelines where the three (3) submarine electric transmission cables enter/exit a waterway, warning of the presence of the three (3) submarine electric transmission cable crossings.

PERMIT NUMBER: NAN-2008-01564-M3 JUL 07 2011
PERMITTEE: Bayonne Energy Center, LLC, C/o Pure Energy Resources, LLC

Further Information:

1. Congressional Authorities: You have been authorized to undertake the activity described above pursuant to:

(X) Section 10 of the Rivers and Harbors Act of 1899 (33 U.S. Code 403).

(X) Section 404 of the Clean Water Act (33 U.S. Code 1344).

( ) Section 103 of the Marine Protection, Research and Sanctuaries Act of 1972 (33 U.S.C. 1413).

2. Limits of this authorization:

a. This permit does not obviate the need to obtain other Federal, state, or local authorizations required by law.

b. This permit does not grant any property rights or exclusive privileges.

c. This permit does not authorize any injury to the property or rights of others.

d. This permit does not authorize interference with any existing or proposed Federal project.

3. Limits of Federal Liability: in issuing this permit, the Federal Government does not assume any liability for the following:

a. Damages to the permitted project or uses thereof as a result of other permitted or unpermitted activities or from natural causes.

b. Damages to the permitted project or uses thereof as a result of current or future activities undertaken by or on behalf of the United States in the public interest.

c. Damages to persons, property, or to other permitted or unpermitted activities or structures caused by the activity authorized by this permit.

d. Design or construction deficiencies associated with the permitted work.

e. Damage claims associated with any future modification, suspension, or revocation of this permit.

4. Reliance on Permit Applicant's Data: The determination of this office that issuance of this permit is not contrary to the public interest was made in reliance on the information you provided.

5. Reevaluation of This Permit Decision: This office may reevaluate its decision on this permit at any time the circumstances warrant. Circumstances that could require a reevaluation include, but are not limited to, the following:

a. You fail to comply with the terms and conditions of this permit.

b. The information provided by you in support of your permit application proves to have been false, incomplete, or inaccurate (See 4 above).

c. Significant new information surfaces which this office did not consider in reaching the original public interest decision.

Such a reevaluation may result in a determination that it is appropriate to use the suspension, modification, and revocation procedures contained in 33 CFR 325.7 or enforcement procedures such as those contained in 33 CFR 326.4 and 326.5. The referenced enforcement procedures provide for the issuance of an administrative order requiring you to comply with the terms and conditions of your permit and for the initiation of legal action where appropriate. You will be required to pay for any corrective measures ordered by this office, and if you fail to comply with such

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PERMITTEE: Bayonne Energy Center, LLC, C/o Pure Energy Resources, LLC

directive, this office may in certain situations (such as those specified in 33 CFR 209.170) accomplish the corrective measures by contract or otherwise and bill you for the cost.

6. Extensions: General Condition 1 establishes a time limit for the completion of the activity authorized by this permit. Unless there are circumstances requiring either a prompt completion of the authorized activity or a reevaluation of the public interest decision, the U.S. Army Corps of Engineers will normally give favorable consideration to a request for an extension of this time limit.

Your signature below, as permittee, indicates that you accept and agree to comply with the terms and conditions of this permit.

(PERMITTEE) Bayonne Energy Center, LLC — (DATE) 7/7/11

(PERMITTEE) Bayonne Energy Center, LLC — (DATE) 7/6/11

This permit becomes effective when the Federal official, designated to act for the Secretary of the Army, has signed below.

(DISTRICT ENGINEER) 7 JUL 2011 — (DATE) JUL 07 2011

For and in behalf of
JOHN R. BOULÉ II
Colonel, Corps of Engineers
District Commander

When the structures or work authorized by this permit are still in existence at the time the property is transferred, the terms and conditions of this permit will continue to be binding on the new owner(s) of the property. To validate the transfer of this permit and the associated liabilities associated with compliance with its terms and conditions, have the transferee sign and date below. A copy of the permit signed by the transferee should be sent to this office.

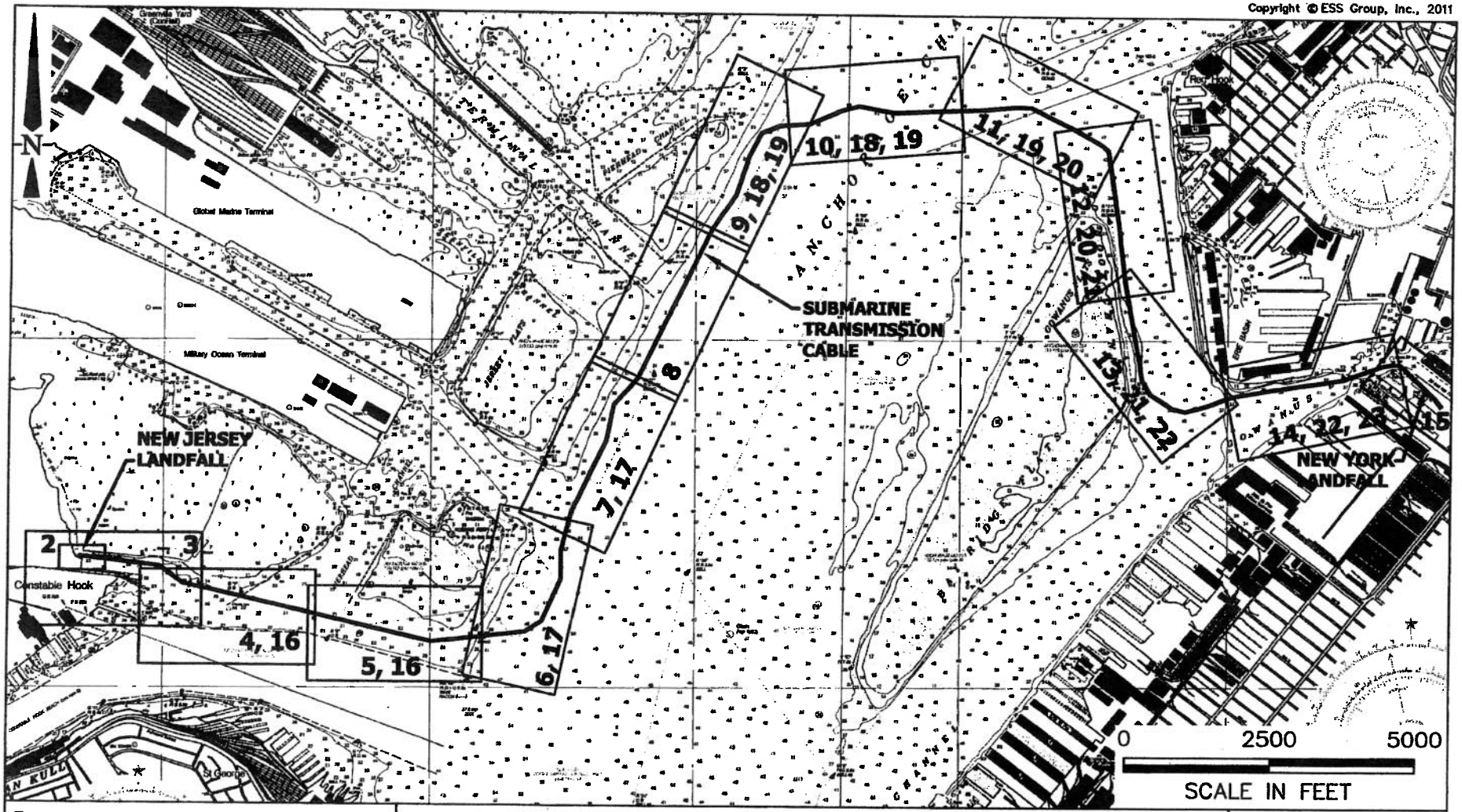
(TRANSFEREE) — (DATE)

1145-2-303b (Bayonne Energy Center, LLC/ NY&NJ Harbor /Buried Submarine Cables

USACE FILE: NAN-2008-01564-M3

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Purpose: Construct, Operate, and Maintain a Submarine Transmission Cable	**Submarine Transmission Cable System** **Bayonne Energy Center Project** **Key Plan - NAVD88 Plan Set**	**SHEET NO.** **1 OF 35**
	At: Bayonne, New Jersey & Brooklyn, New York In: Kill Van Kull, Upper New York Bay, Gowanus Bay Applicant: Bayonne Energy Center, LLC	**DATE:** **6/25/11**
		PROJECT NO. **P273-026**

ESS Group Inc.

1145-2-303b (Bayonne Energy Center, LLC/ NY&NJ Harbor /Buried Submarine Cables

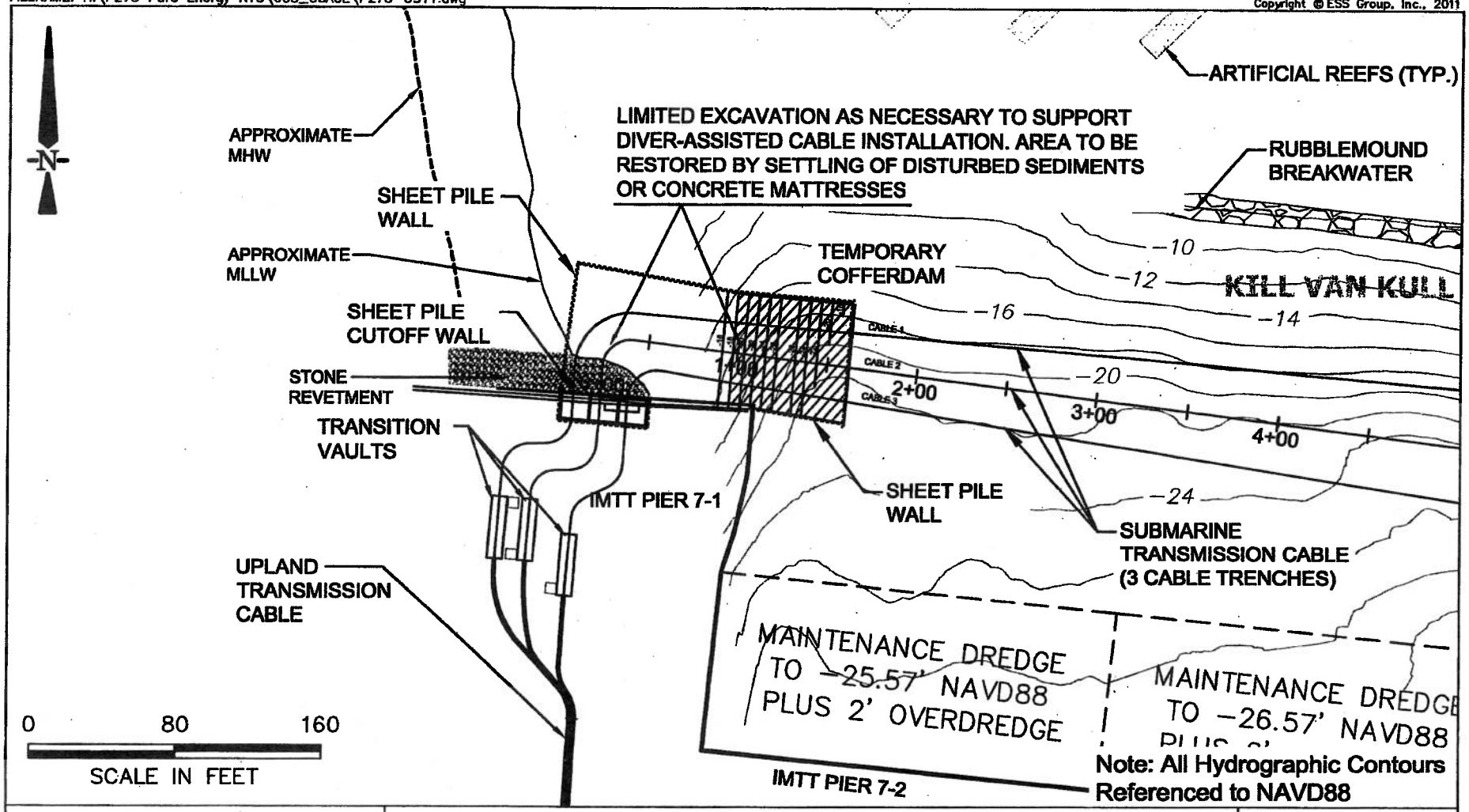
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Purpose: Construct, Operate, and Maintain a Submarine Transmission Cable	**Submarine Transmission Cable System** **Bayonne Energy Center Project** **New Jersey Landfall**	**SHEET NO.** **2 OF 35**
	At: Bayonne, New Jersey & Brooklyn, New York In: Kill Van Kull, Upper New York Bay, Gowanus Bay Applicant: Bayonne Energy Center, LLC	**DATE:** **6/25/11** **PROJECT NO.** **P273-026**

568

1145-2-303b (Bayonne Energy Center, LLC/ NY&NJ Harbor /Buried Submarine Cables

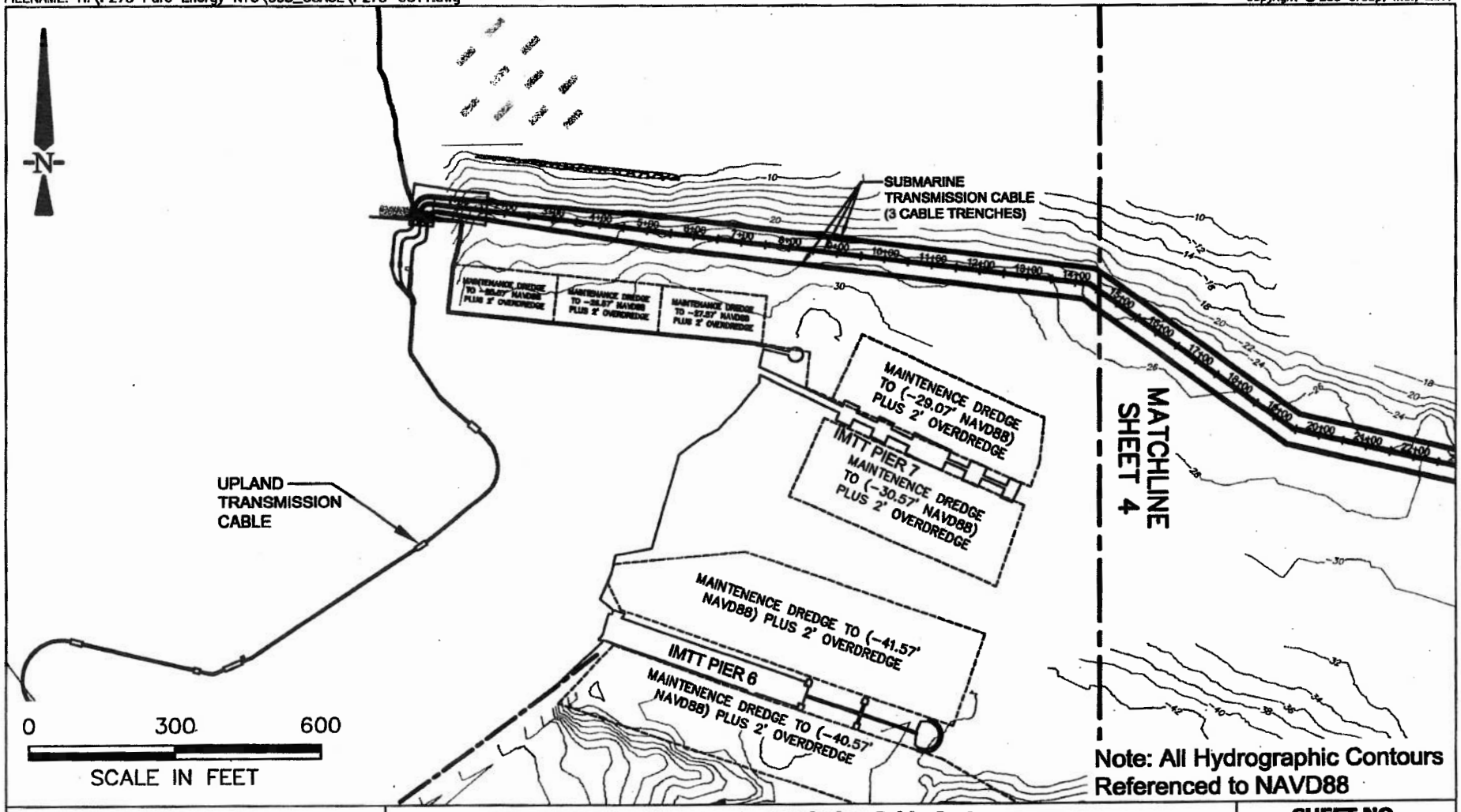
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FILENAME: H:\P273 Pure Energy NYC\008_USACE\P273-US11.dwg

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Purpose: Construct, Operate, and Maintain a Submarine Transmission Cable	**Submarine Transmission Cable System** **Bayonne Energy Center Project**	**SHEET NO.** **3 OF 35**
	At: Bayonne, New Jersey & Brooklyn, New York In: Kill Van Kull, Upper New York Bay, Gowanus Bay Applicant: Bayonne Energy Center, LLC	**DATE:** **6/25/11** **PROJECT NO.** **P273-026**

ESS Group Inc.

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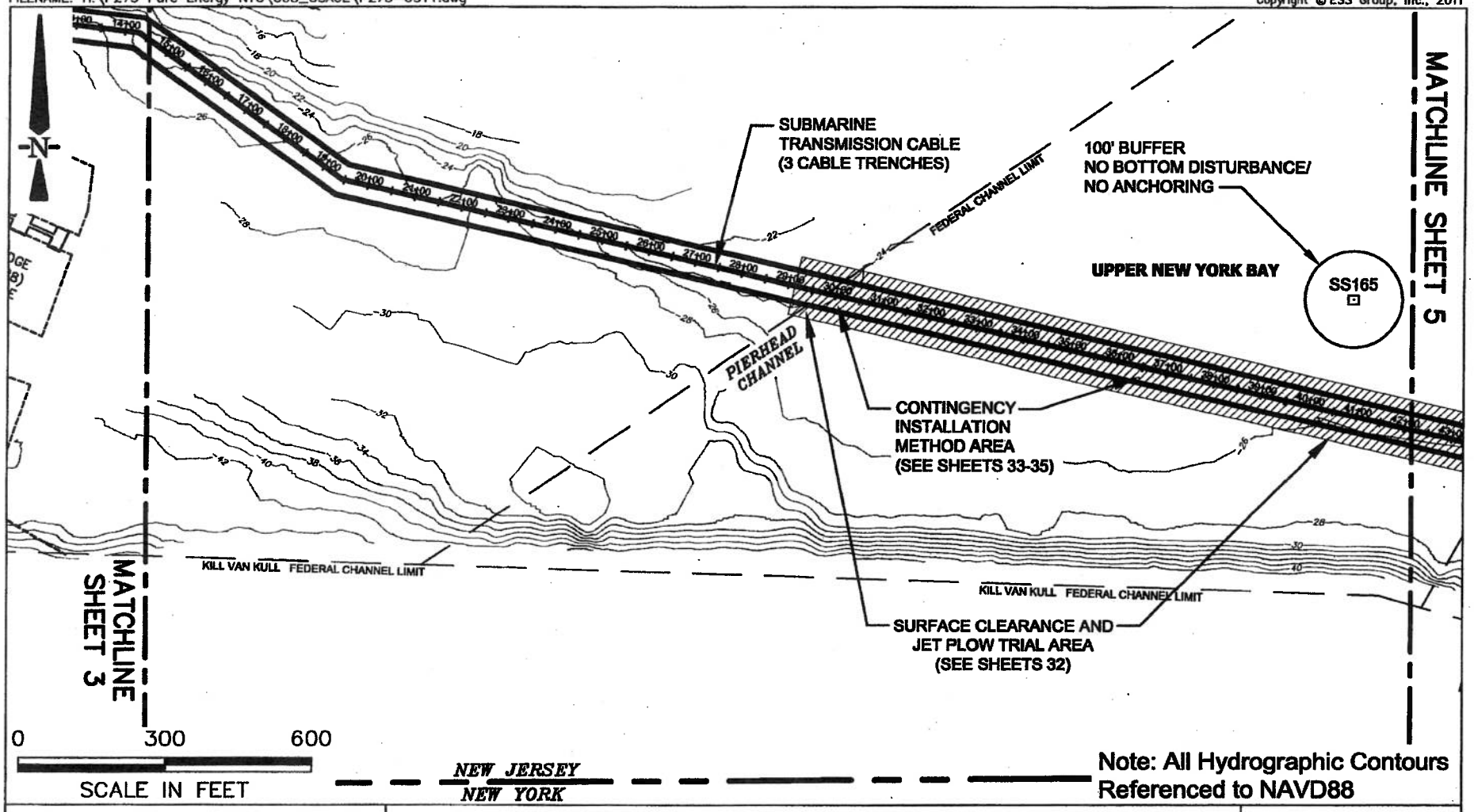
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Purpose: Construct, Operate, and Maintain a Submarine Transmission Cable	**Submarine Transmission Cable System** **Bayonne Energy Center Project**	**SHEET NO.** **4 OF 35**
	At: Bayonne, New Jersey & Brooklyn, New York In: Kill Van Kull, Upper New York Bay, Gowanus Bay Applicant: Bayonne Energy Center, LLC	**DATE:** **6/25/11**
		PROJECT NO. **P273-026**

570

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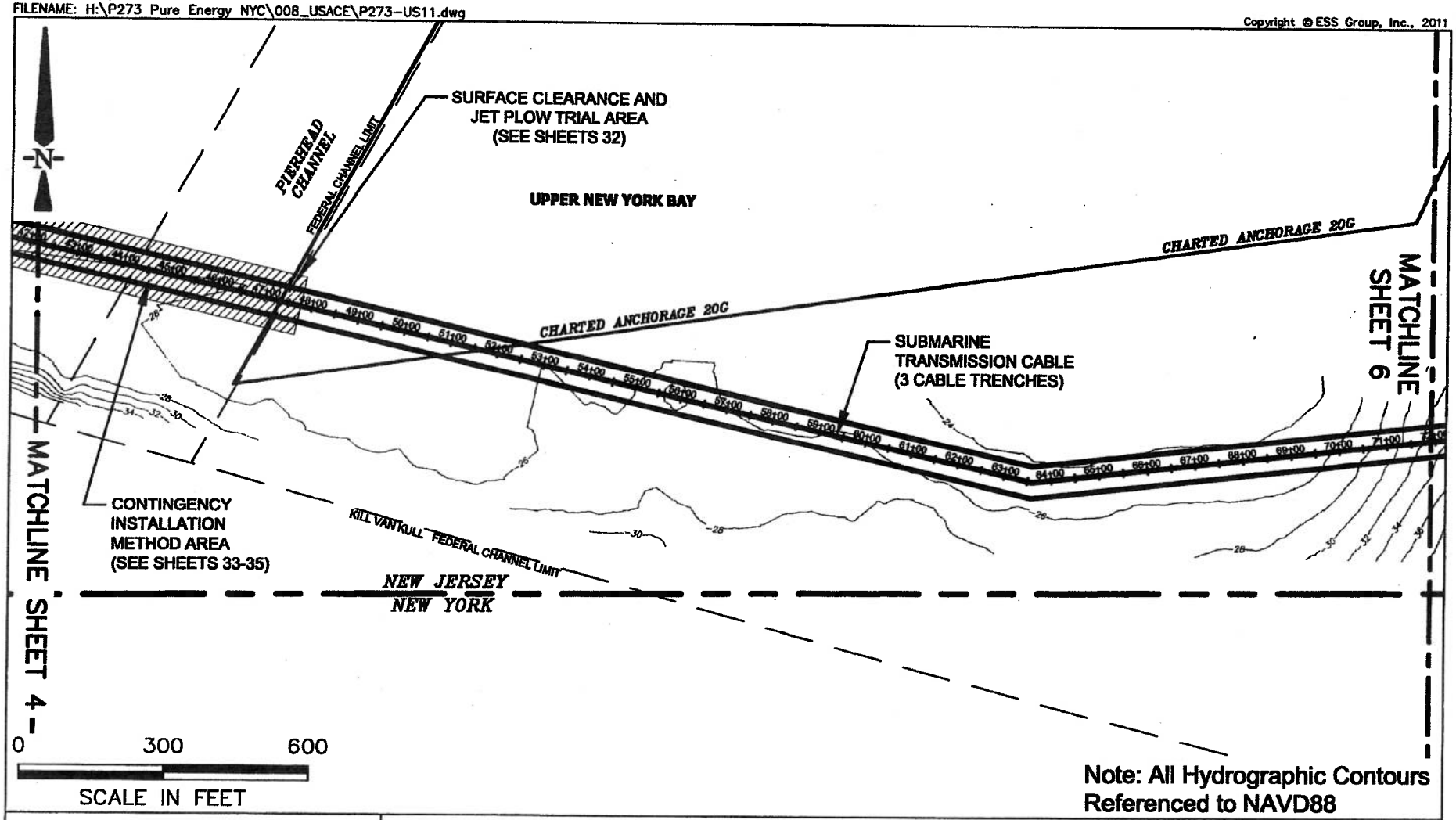
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Note: All Hydrographic Contours Referenced to NAVD88

Purpose: Construct, Operate, and Maintain a Submarine Transmission Cable	**Submarine Transmission Cable System** **Bayonne Energy Center Project**	**SHEET NO.** **5 OF 35**
	At: Bayonne, New Jersey & Brooklyn, New York In: Kill Van Kull, Upper New York Bay, Gowanus Bay Applicant: Bayonne Energy Center, LLC	**DATE:** **6/25/11**
		PROJECT NO. **P273-026**

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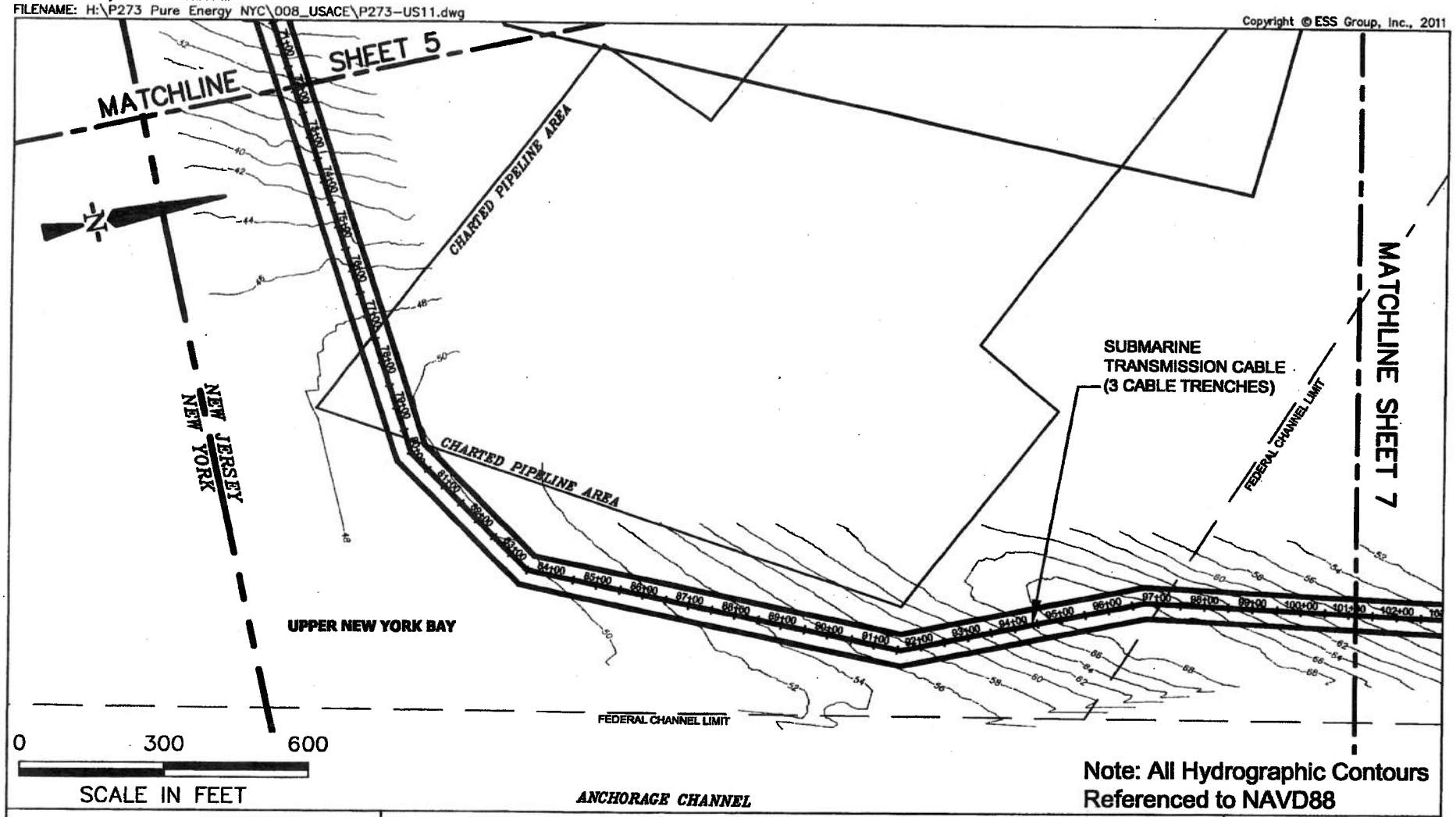
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Purpose: Construct, Operate, and Maintain a Submarine Transmission Cable	**Submarine Transmission Cable System** **Bayonne Energy Center Project**	**SHEET NO.** **6 OF 35**
	At: Bayonne, New Jersey & Brooklyn, New York In: Kill Van Kull, Upper New York Bay, Gowanus Bay Applicant: Bayonne Energy Center, LLC	**DATE:** **6/25/11** **PROJECT NO.** **P273-026**

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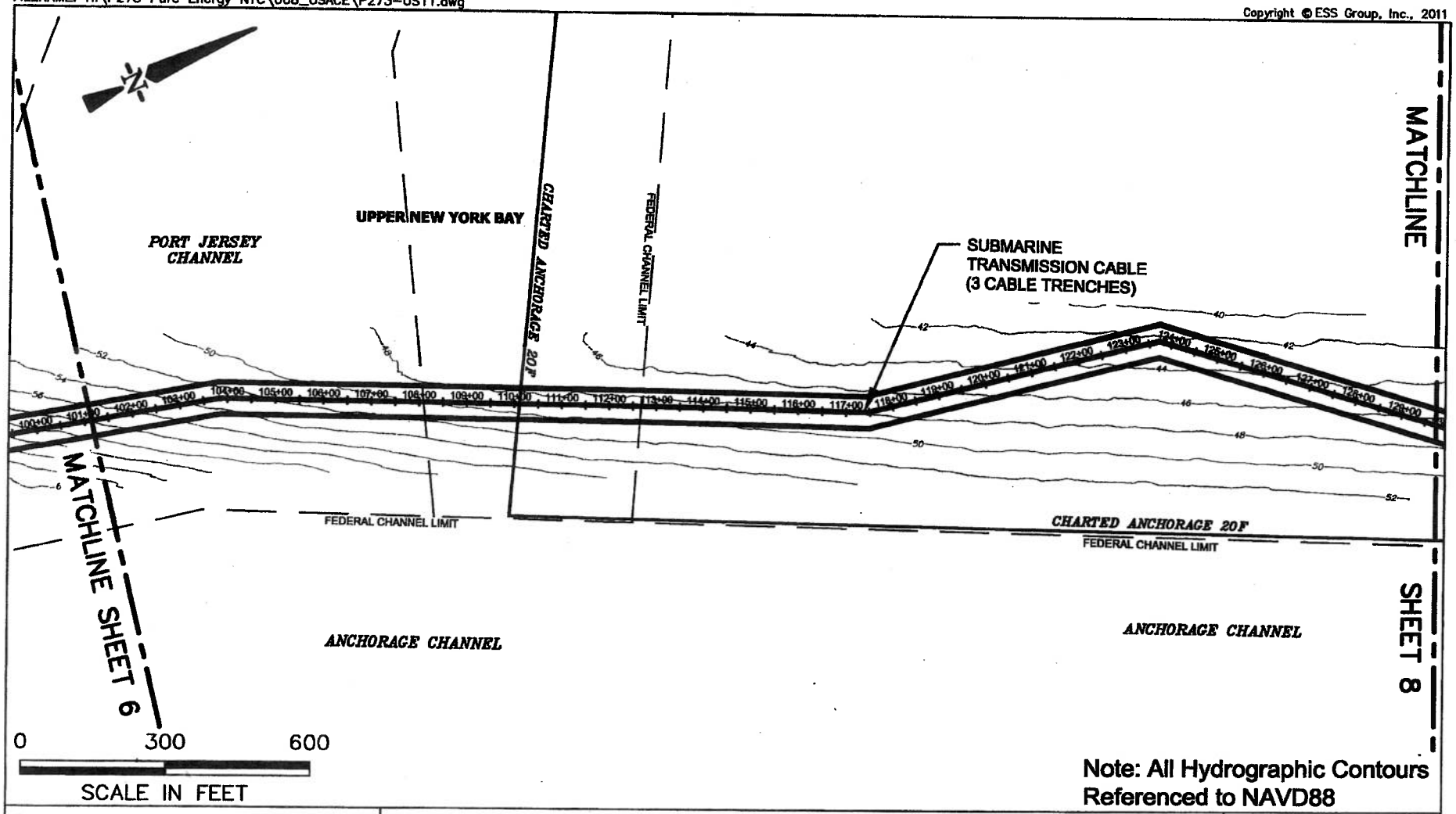
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Note: All Hydrographic Contours Referenced to NAVD88

Purpose: Construct, Operate, and Maintain a Submarine Transmission Cable	**Submarine Transmission Cable System** **Bayonne Energy Center Project**	**SHEET NO.** **7 OF 35**
	At: Bayonne, New Jersey & Brooklyn, New York In: Kill Van Kull, Upper New York Bay, Gowanus Bay Applicant: Bayonne Energy Center, LLC	**DATE:** **6/25/11**
		PROJECT NO. **P273-026**

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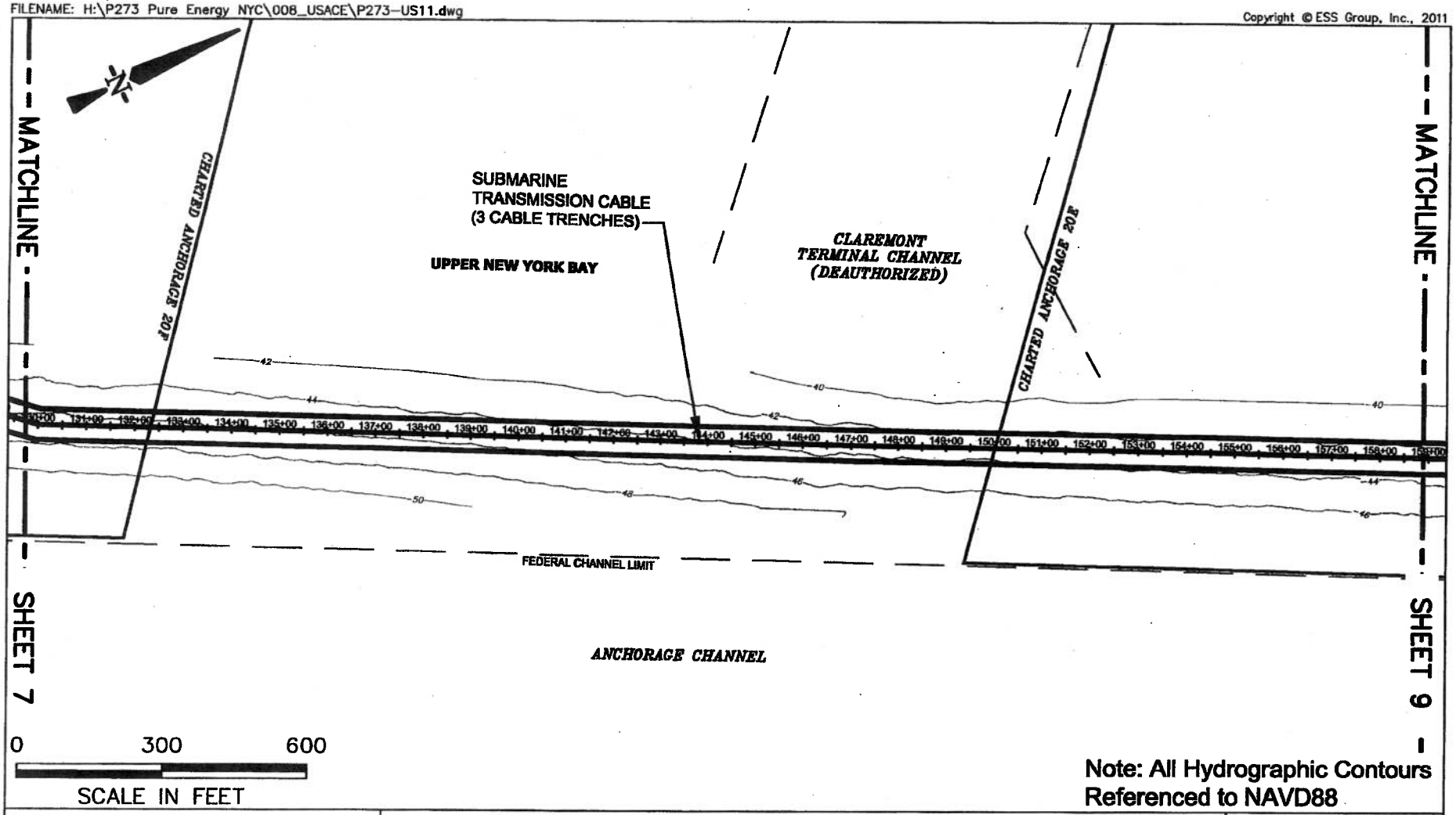
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Note: All Hydrographic Contours Referenced to NAVD88

Purpose: Construct, Operate, and Maintain a Submarine Transmission Cable	**Submarine Transmission Cable System** **Bayonne Energy Center Project**	**SHEET NO.** **8 OF 35**
	At: Bayonne, New Jersey & Brooklyn, New York In: Kill Van Kull, Upper New York Bay, Gowanus Bay Applicant: Bayonne Energy Center, LLC	**DATE:** **6/25/11**
		PROJECT NO. **P273-026**

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574

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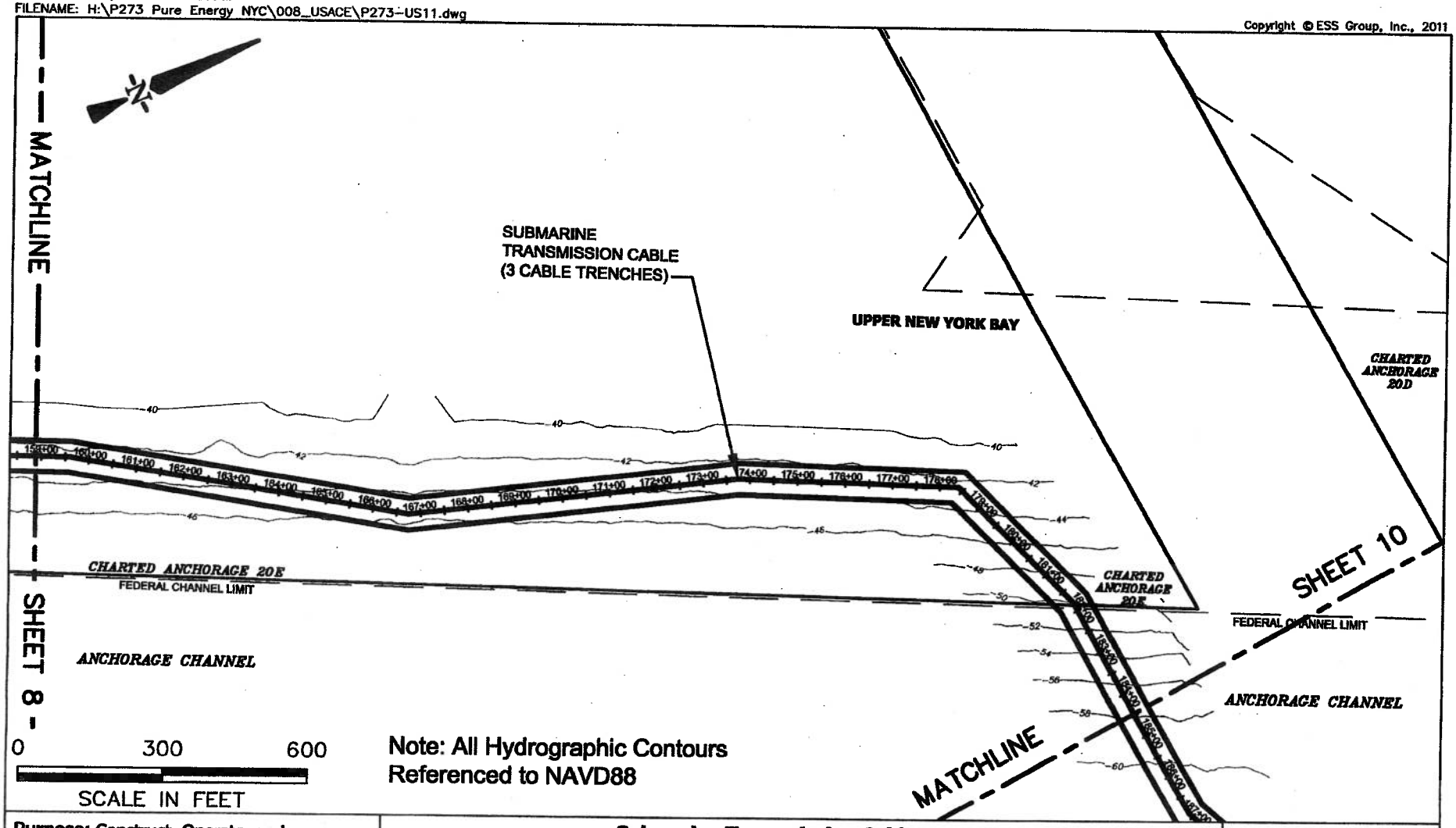
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Purpose: Construct, Operate, and Maintain a Submarine Transmission Cable	**Submarine Transmission Cable System** **Bayonne Energy Center Project**	**SHEET NO.** **9 OF 35**
	At: Bayonne, New Jersey & Brooklyn, New York In: Kill Van Kull, Upper New York Bay, Gowanus Bay Applicant: Bayonne Energy Center, LLC	**DATE:** **6/25/11** **PROJECT NO.** **P273-026**

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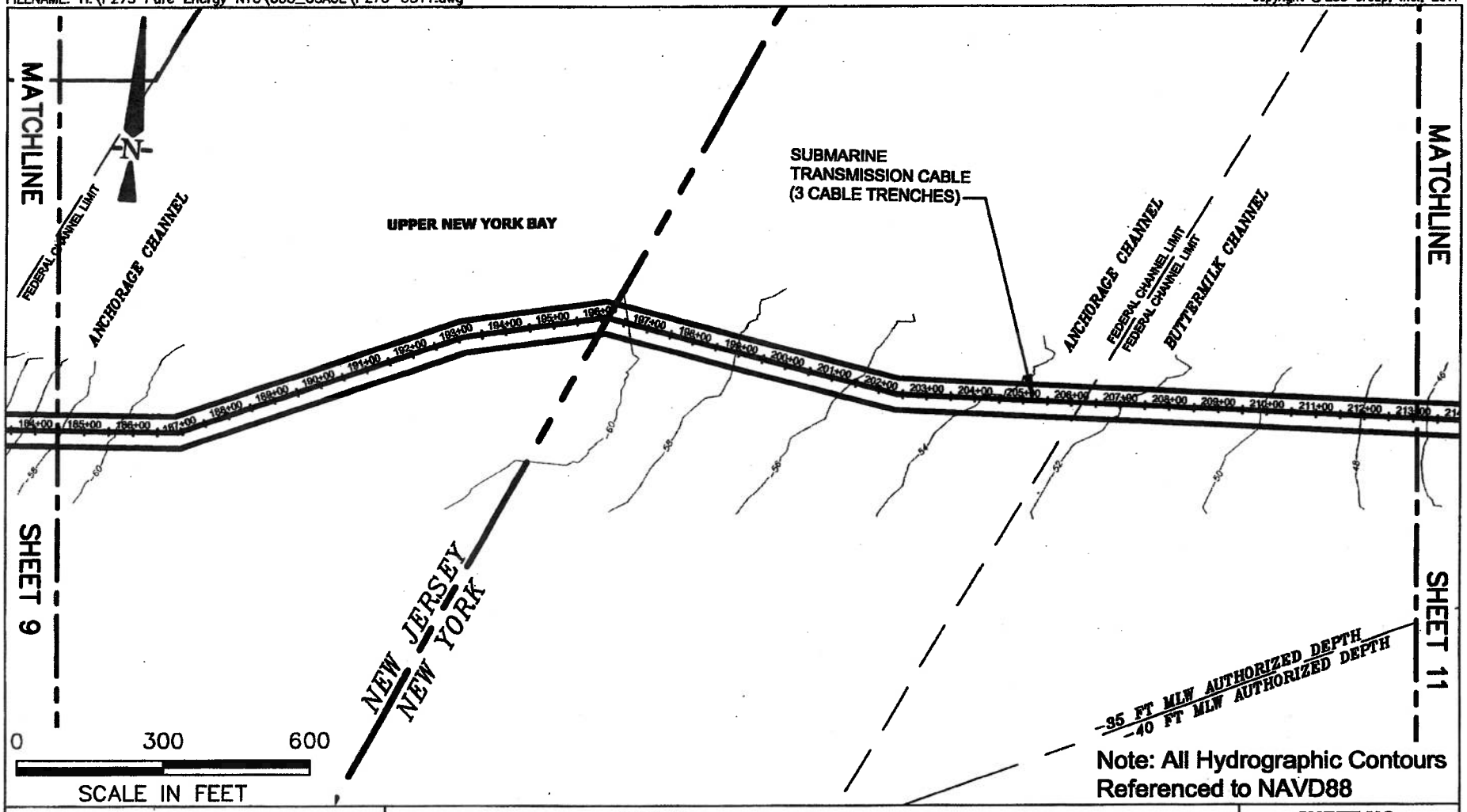
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Purpose: Construct, Operate, and Maintain a Submarine Transmission Cable	**Submarine Transmission Cable System** **Bayonne Energy Center Project**	**SHEET NO.** **10 OF 35**
	At: Bayonne, New Jersey & Brooklyn, New York In: Kill Van Kull, Upper New York Bay, Gowanus Bay Applicant: Bayonne Energy Center, LLC	**DATE:** **6/25/11** **PROJECT NO.** **P273-026**

ESS Group Inc.

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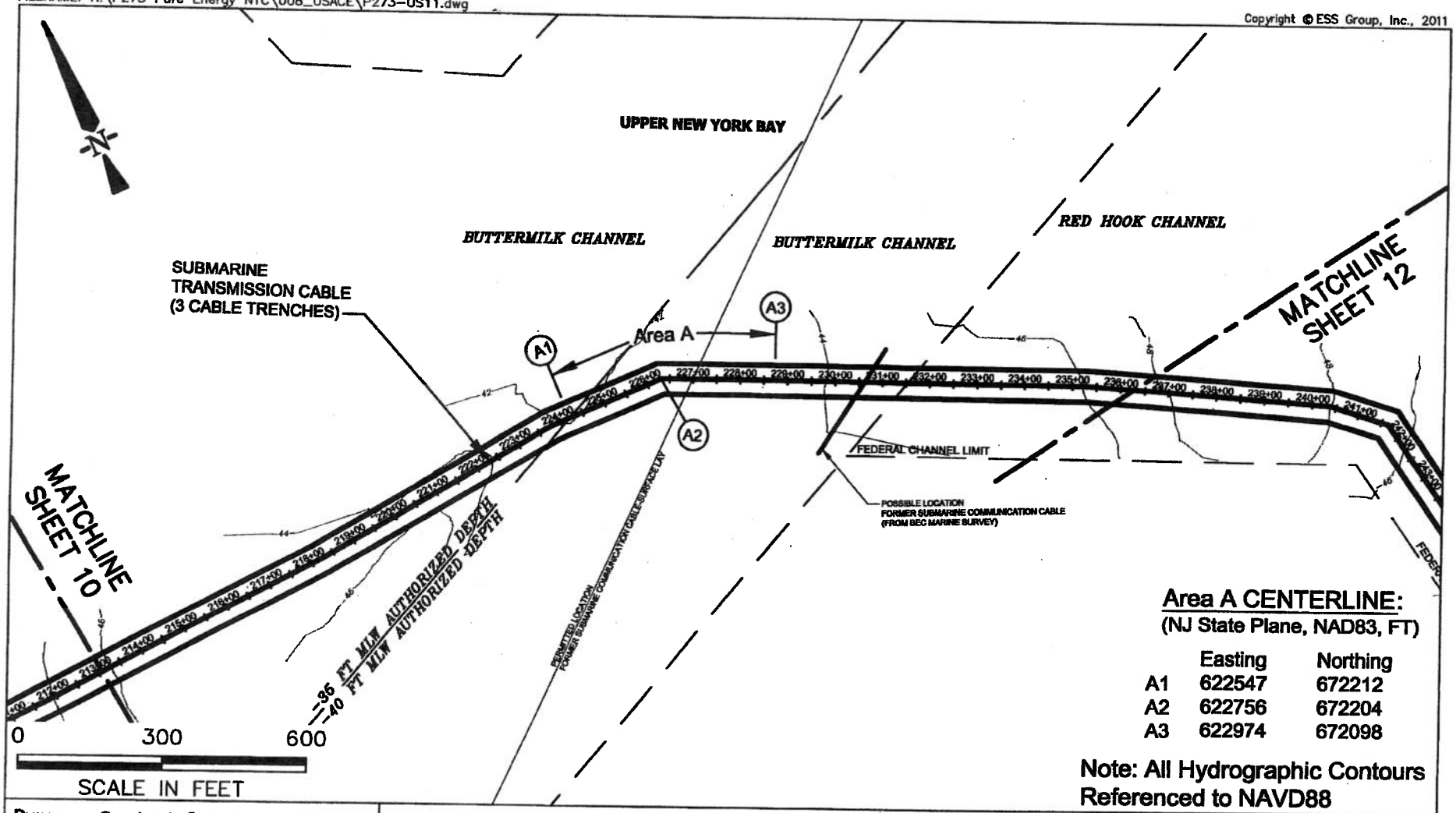
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Area A CENTERLINE:
(NJ State Plane, NAD83, FT)

	Easting	Northing
A1	622547	672212
A2	622756	672204
A3	622974	672098

Note: All Hydrographic Contours Referenced to NAVD88

Purpose: Construct, Operate, and Maintain a Submarine Transmission Cable	**Submarine Transmission Cable System** **Bayonne Energy Center Project**	**SHEET NO.** **11 OF 35**
	At: Bayonne, New Jersey & Brooklyn, New York In: Kill Van Kull, Upper New York Bay, Gowanus Bay Applicant: Bayonne Energy Center, LLC	**DATE:** **6/25/11**
		PROJECT NO. **P273-026**

ESS Group Inc.

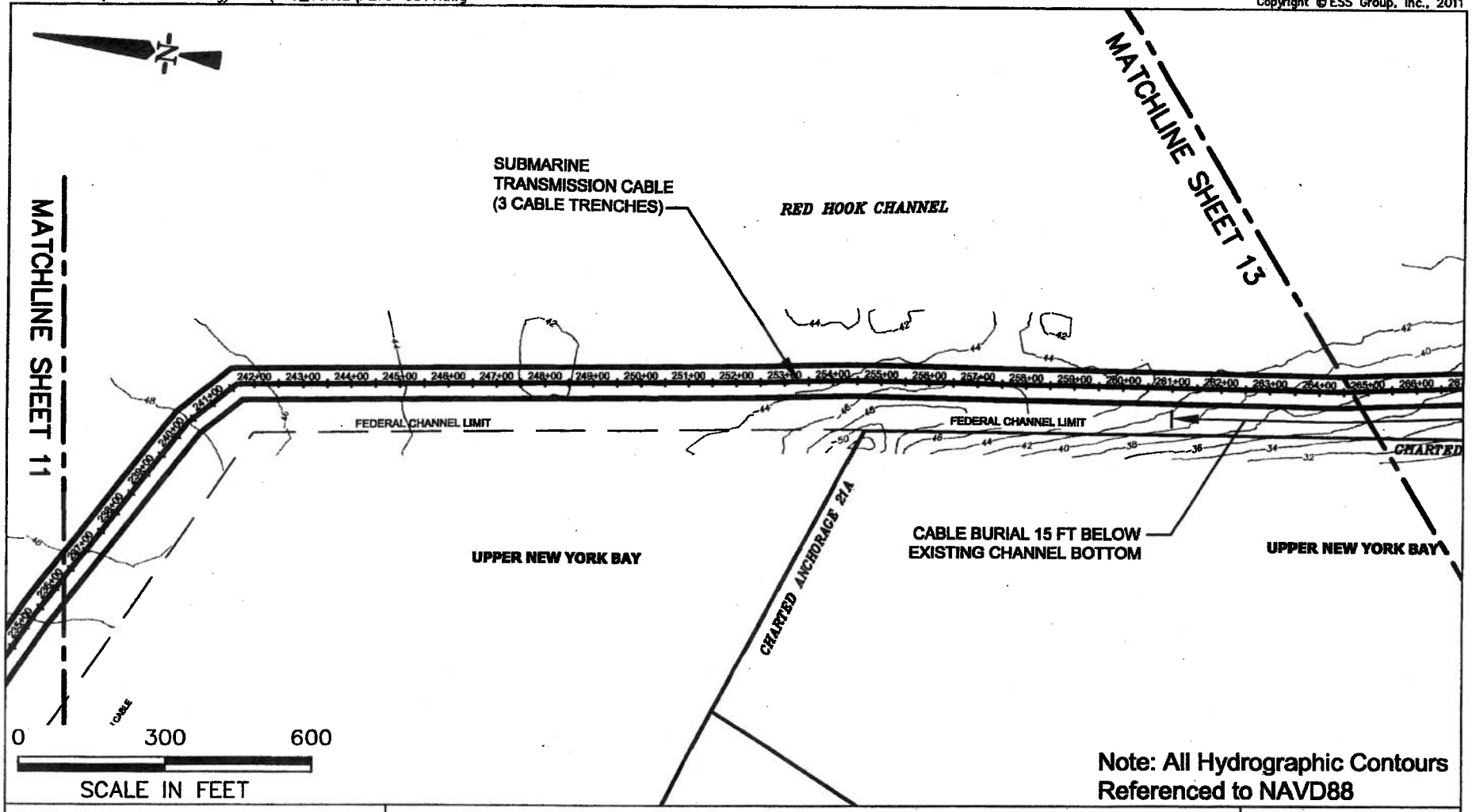
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Purpose: Construct, Operate, and Maintain a Submarine Transmission Cable	**Submarine Transmission Cable System** **Bayonne Energy Center Project**	**SHEET NO.** **12 OF 35**
	At: Bayonne, New Jersey & Brooklyn, New York In: Kill Van Kull, Upper New York Bay, Gowanus Bay Applicant: Bayonne Energy Center, LLC	**DATE:** **6/25/11** **PROJECT NO.** **P273-026**

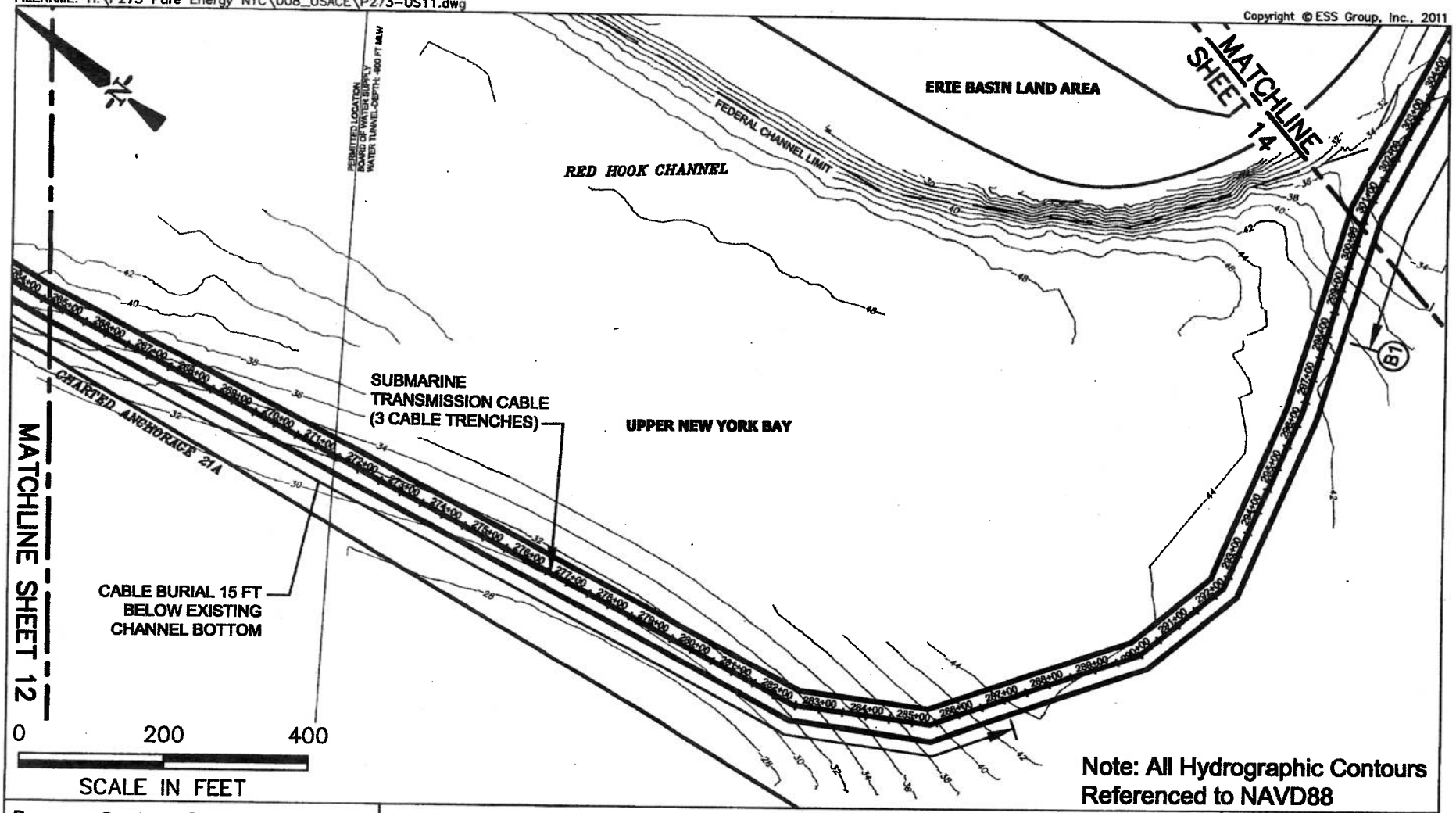
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Purpose: Construct, Operate, and Maintain a Submarine Transmission Cable	**Submarine Transmission Cable System** **Bayonne Energy Center Project**	**SHEET NO.** **13 OF 35**
	At: Bayonne, New Jersey & Brooklyn, New York In: Kill Van Kull, Upper New York Bay, Gowanus Bay Applicant: Bayonne Energy Center, LLC	**DATE:** **6/25/11**
		PROJECT NO. **P273-026**

ESS Group Inc.

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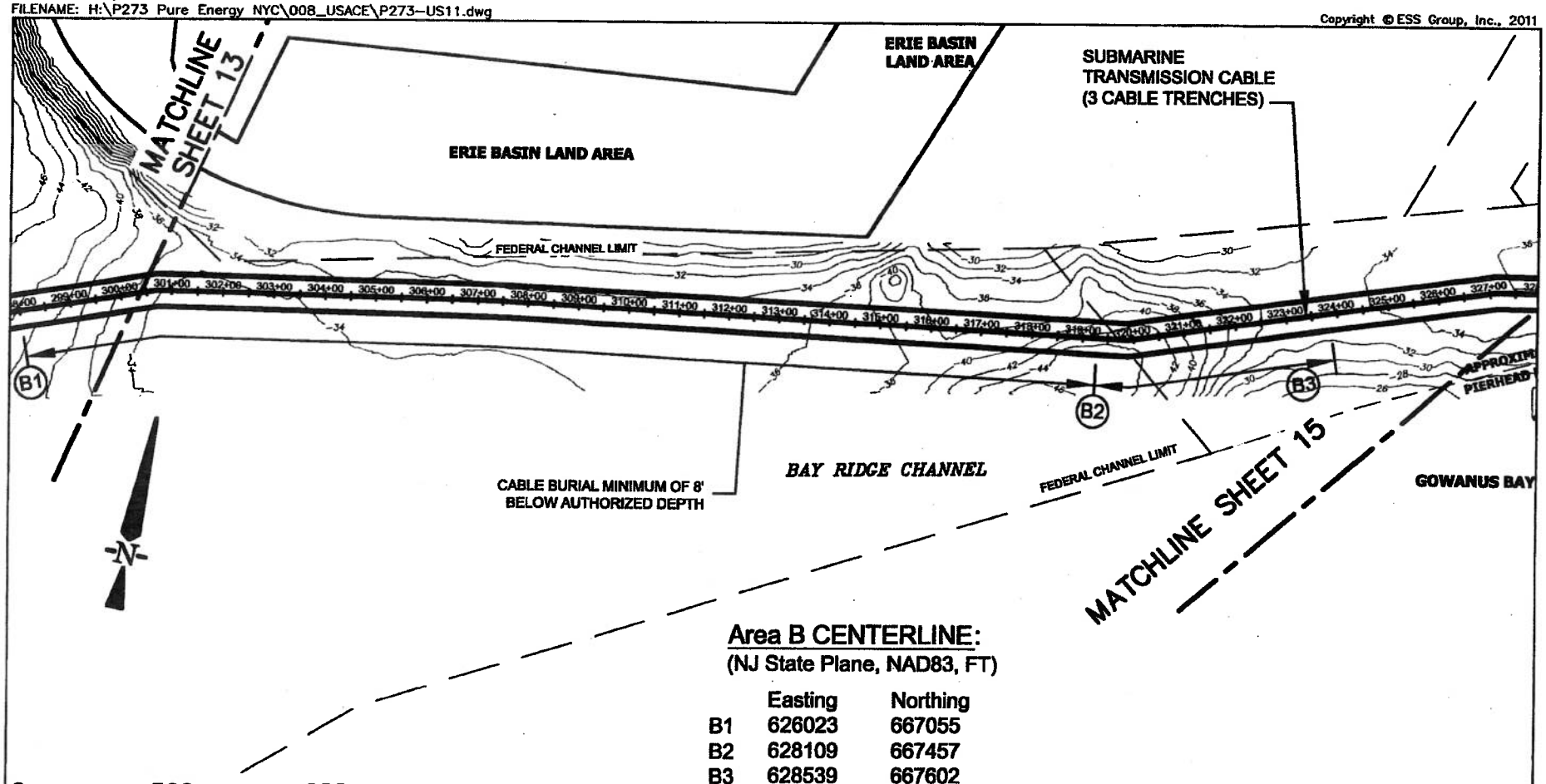
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Area B CENTERLINE:

(NJ State Plane, NAD83, FT)

	Easting	Northing
B1	626023	667055
B2	628109	667457
B3	628539	667602

Note: All Hydrographic Contours Referenced to NAVD88

Purpose: Construct, Operate, and Maintain a Submarine Transmission Cable	**Submarine Transmission Cable System** **Bayonne Energy Center Project**	**SHEET NO.** **14 OF 35**
	At: Bayonne, New Jersey & Brooklyn, New York In: Kill Van Kull, Upper New York Bay, Gowanus Bay Applicant: Bayonne Energy Center, LLC	**DATE:** **6/25/11** **PROJECT NO.** **P273-026**

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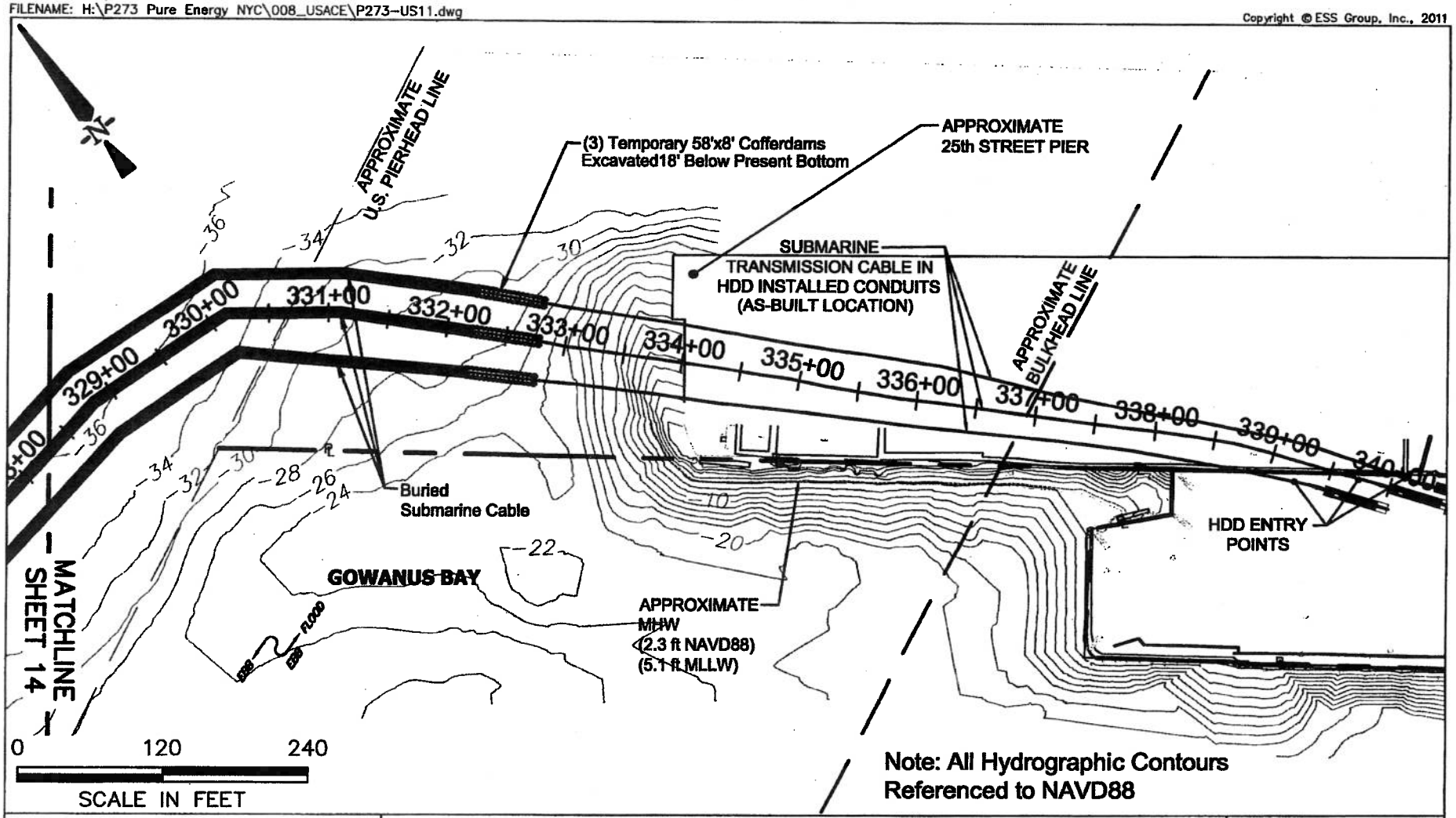
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Purpose: Construct, Operate, and Maintain a Submarine Transmission Cable	**Submarine Transmission Cable System** **Bayonne Energy Center Project**	**SHEET NO.** **15 OF 35**
	At: Bayonne, New Jersey & Brooklyn, New York In: Kill Van Kull, Upper New York Bay, Gowanus Bay Applicant: Bayonne Energy Center, LLC	**DATE:** **6/25/11** **PROJECT NO.** **P273-026**

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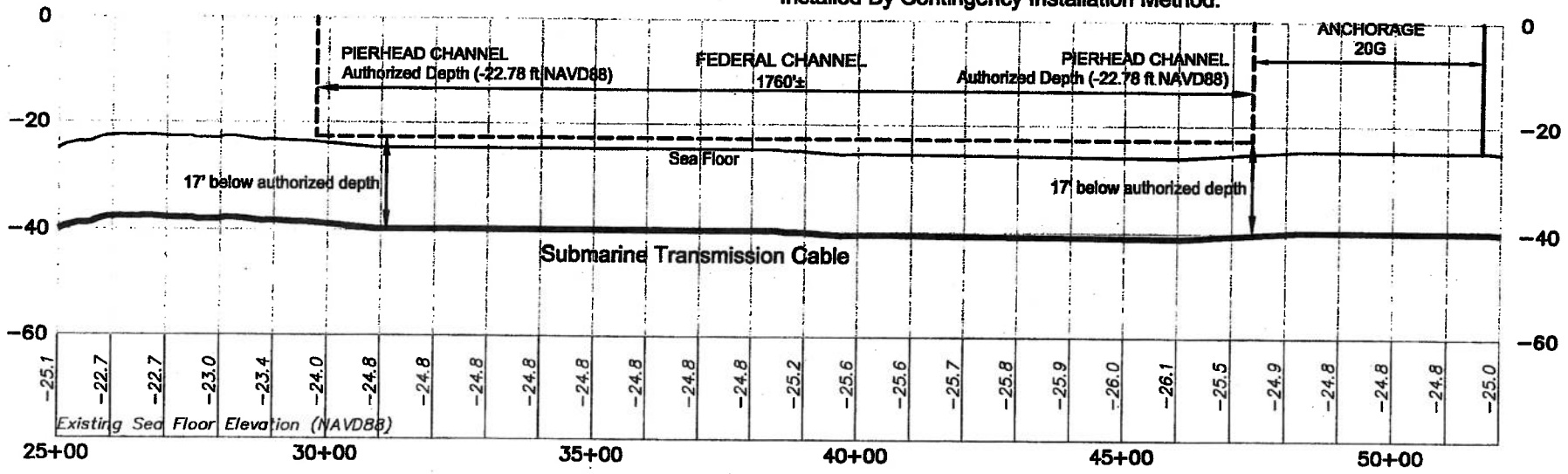
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Hydrographic Contours Along The Submarine Transmission Cable Route Were Surveyed To Mean Lower Low Water Based On NOAA Observed Tides At The Battery, New York (Station No. 8518750). These Contours Are From A Marine Survey Conducted For The BEC Project Between January 23, February 5, August 7, 2008, September 10, 2009, And December 18-19, 2010. These Represent Conditions Existing At That Time. Contours Converted To NAVD88 Based On Tidal Benchmark At The Battery, New York (Station No.8518750).

Profile Represents Submarine Cable Installed By Jet Plow Embedment. Refer To Sheet 34 For Profile Showing Cable Installed By Contingency Installation Method.



Notes: 1) Vertical Datum - Elevations Referenced to NAVD88
0 ft MLLW = -2.78 ft NAVD88.

2) 0 ft MLW = 0.21 ft MLLW.

0 300 600 HORIZONTAL

0 30 60 VERTICAL

SCALE IN FEET

Purpose: Construct, Operate, and Maintain a Submarine Transmission Cable	**Submarine Transmission Cable System** **Bayonne Energy Center Project** **Middle Cable Profile at Pierhead Channel Crossing - Jet Plow Installation**	**SHEET NO.** **16 OF 35**
	At: Bayonne, New Jersey & Brooklyn, New York In: Kill Van Kull, Upper New York Bay, Gowanus Bay Applicant: Bayonne Energy Center, LLC	**DATE:** **6/25/11** **PROJECT NO.** **P273-026**

582

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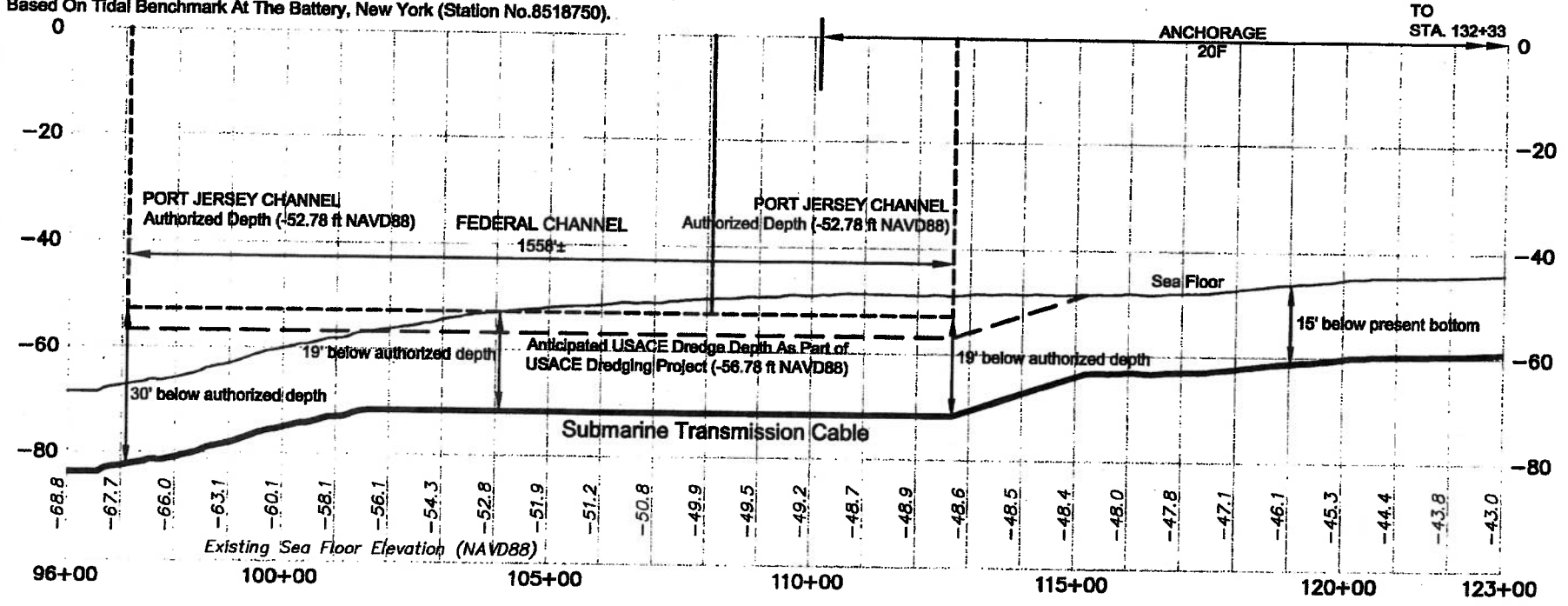
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Hydrographic Contours Along The Submarine Transmission Cable Route Were Surveyed To Mean Lower Low Water Based On NOAA Observed Tides At The Battery, New York (Station No. 8518750). These Contours Are From A Marine Survey Conducted For The BEC Project Between January 23, February 5, August 7, 2008, September 10, 2009, And December 18-19, 2010. These Represent Conditions Existing At That Time. Contours Converted To NAVD88 Based On Tidal Benchmark At The Battery, New York (Station No.8518750).



Notes: 1) Vertical Datum - Elevations Referenced to NAVD88
0 ft MLLW = -2.78 ft NAVD88.

2) 0 ft MLW = 0.21 ft MLLW.

0 300 600 HORIZONTAL

0 30 60 VERTICAL

SCALE IN FEET

Purpose: Construct, Operate, and Maintain a Submarine Transmission Cable	**Submarine Transmission Cable System** **Bayonne Energy Center Project** **Middle Cable Profile at Port Jersey Channel Crossing**	**SHEET NO.** **17 OF 35**
		DATE: **6/25/11**
	At: Bayonne, New Jersey & Brooklyn, New York In: Kill Van Kull, Upper New York Bay, Gowanus Bay Applicant: Bayonne Energy Center, LLC	**PROJECT NO.** **P273-026**

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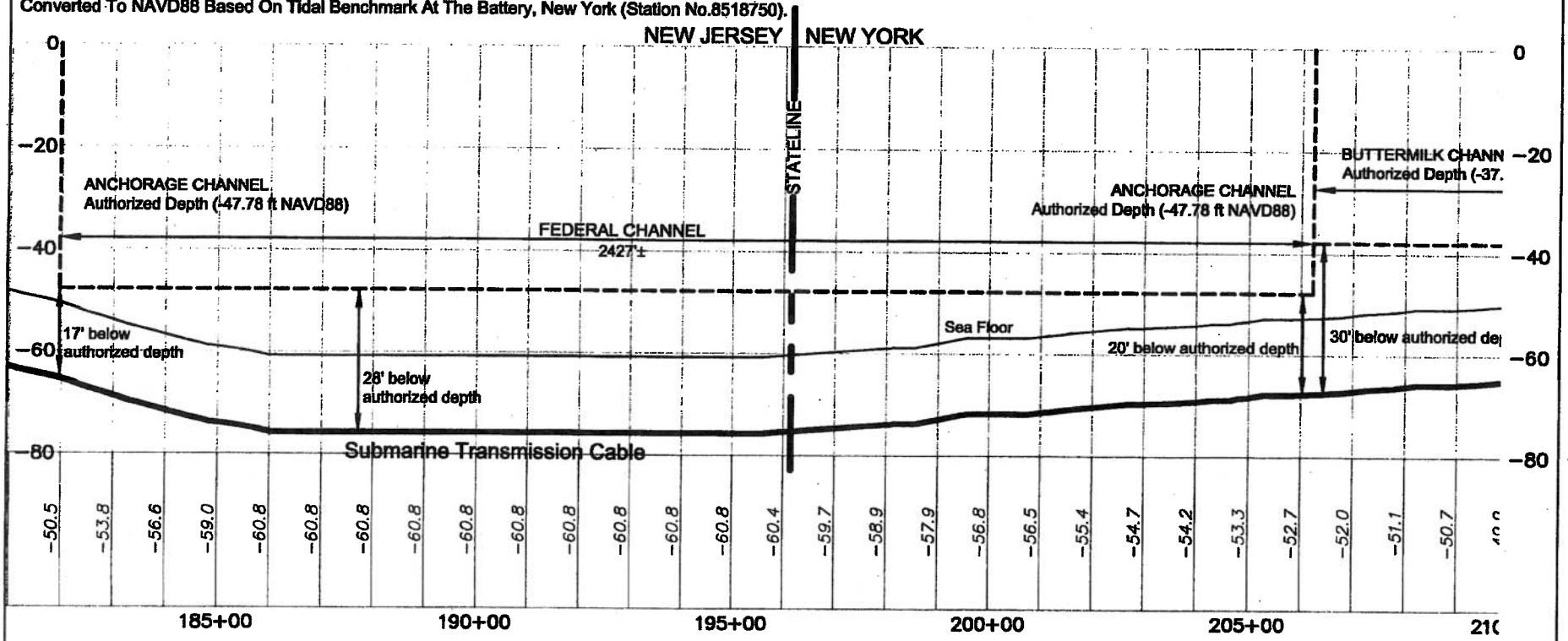
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Hydrographic Contours Along The Submarine Transmission Cable Route Were Surveyed To Mean Lower Low Water Based On NOAA Observed Tides At The Battery, New York (Station No. 8518750). These Contours Are From A Marine Survey Conducted For The BEC Project Between January 23, February 5, August 7, 2008, September 10, 2009, And December 18-19, 2010. These Represent Conditions Existing At That Time. Contours Converted To NAVD88 Based On Tidal Benchmark At The Battery, New York (Station No.8518750).



Notes: 1) Vertical Datum - Elevations Referenced to NAVD88
0 ft MLLW = -2.78 ft NAVD88.

2) 0 ft MLW = 0.21 ft MLLW.

0 300 600 HORIZONTAL
0 30 60 VERTICAL
SCALE IN FEET

Purpose: Construct, Operate, and Maintain a Submarine Transmission Cable	**Submarine Transmission Cable System** **Bayonne Energy Center Project** **Middle Cable Profile Within Anchorage Channel Crossing**	**SHEET NO.** **18 OF 35**
	At: Bayonne, New Jersey & Brooklyn, New York In: Kill Van Kull, Upper New York Bay, Gowanus Bay Applicant: Bayonne Energy Center, LLC	**DATE:** **6/25/11** **PROJECT NO.** **P273-026**

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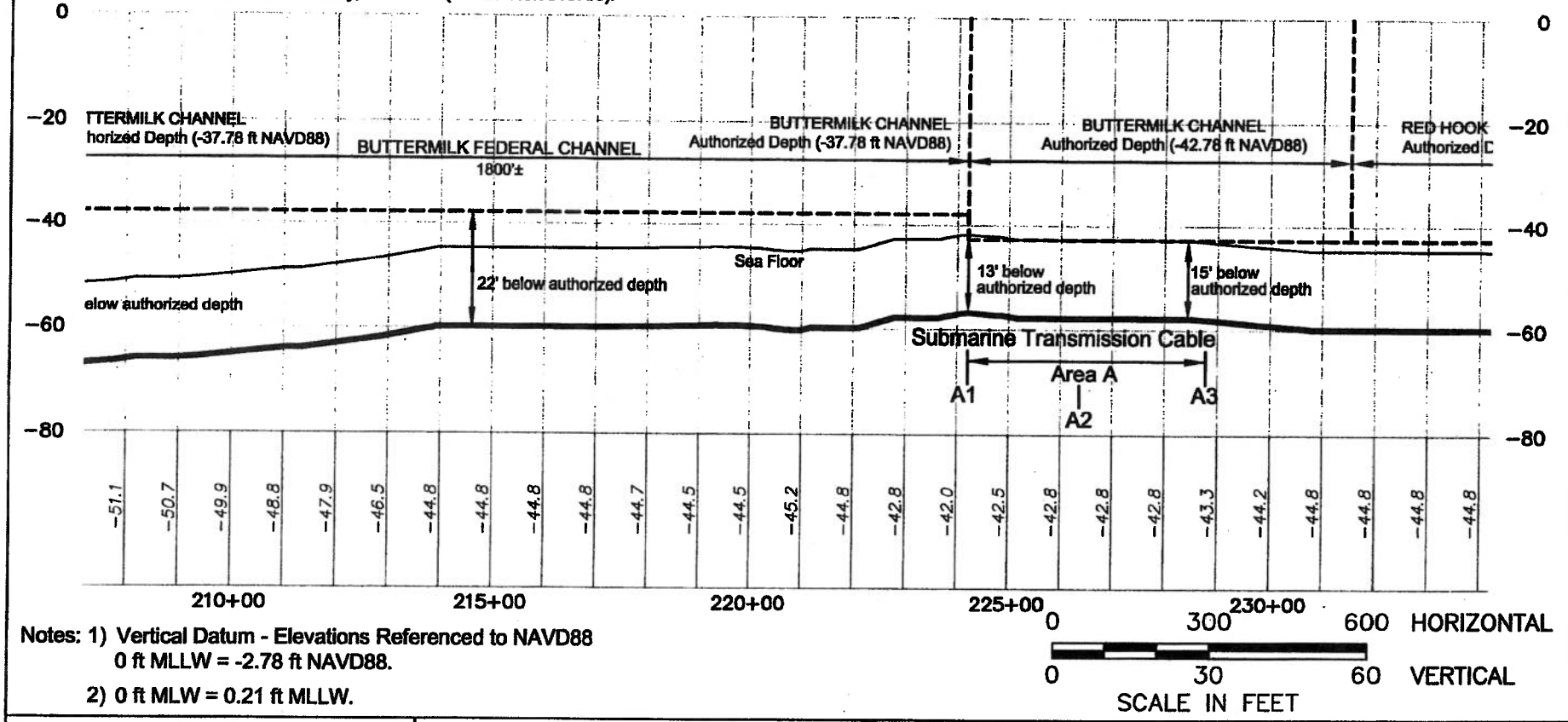
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Notes: 1) Vertical Datum - Elevations Referenced to NAVD88
0 ft MLLW = -2.78 ft NAVD88.

2) 0 ft MLW = 0.21 ft MLLW.

0 300 600 HORIZONTAL

0 30 60 VERTICAL

SCALE IN FEET

Purpose: Construct, Operate, and Maintain a Submarine Transmission Cable	**Submarine Transmission Cable System** **Bayonne Energy Center Project** **Middle Cable Profile Within Buttermilk Channel**	**SHEET NO.** **19 OF 35**
		DATE: **6/25/11**
	At: Bayonne, New Jersey & Brooklyn, New York In: Kill Van Kull, Upper New York Bay, Gowanus Bay Applicant: Bayonne Energy Center, LLC	**PROJECT NO.** **P273-026**

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1145-2-303b (Bayonne Energy Center, LLC/ NY&NJ Harbor /Buried Submarine Cables

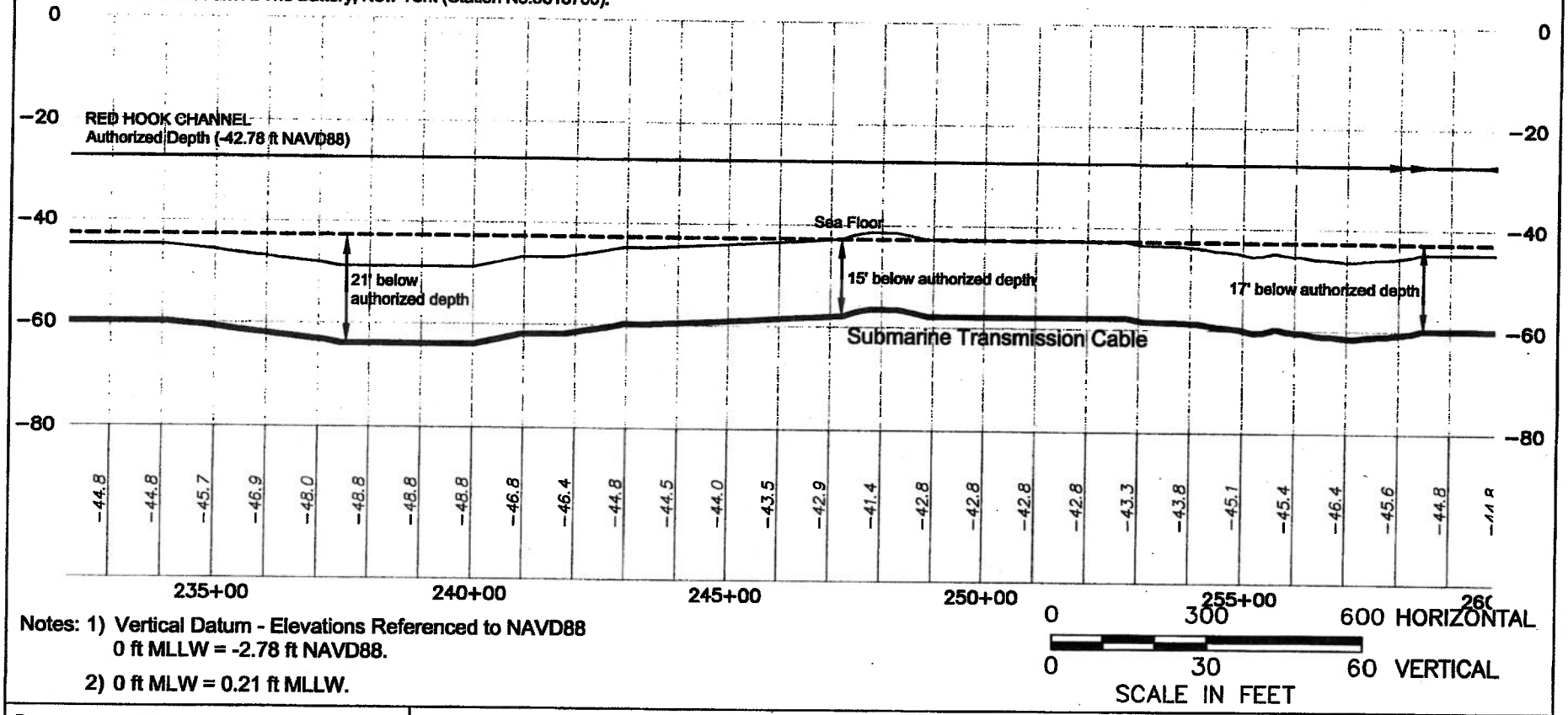
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Notes: 1) Vertical Datum - Elevations Referenced to NAVD88
0 ft MLLW = -2.78 ft NAVD88.

2) 0 ft MLW = 0.21 ft MLLW.

Purpose: Construct, Operate, and Maintain a Submarine Transmission Cable	**Submarine Transmission Cable System** **Bayonne Energy Center Project** **Middle Cable Profile Within Red Hook Channel - 1 of 2**	**SHEET NO.** **20 OF 35**
	At: Bayonne, New Jersey & Brooklyn, New York In: Kill Van Kull, Upper New York Bay, Gowanus Bay Applicant: Bayonne Energy Center, LLC	**DATE:** **6/25/11** **PROJECT NO.** **P273-026**

586

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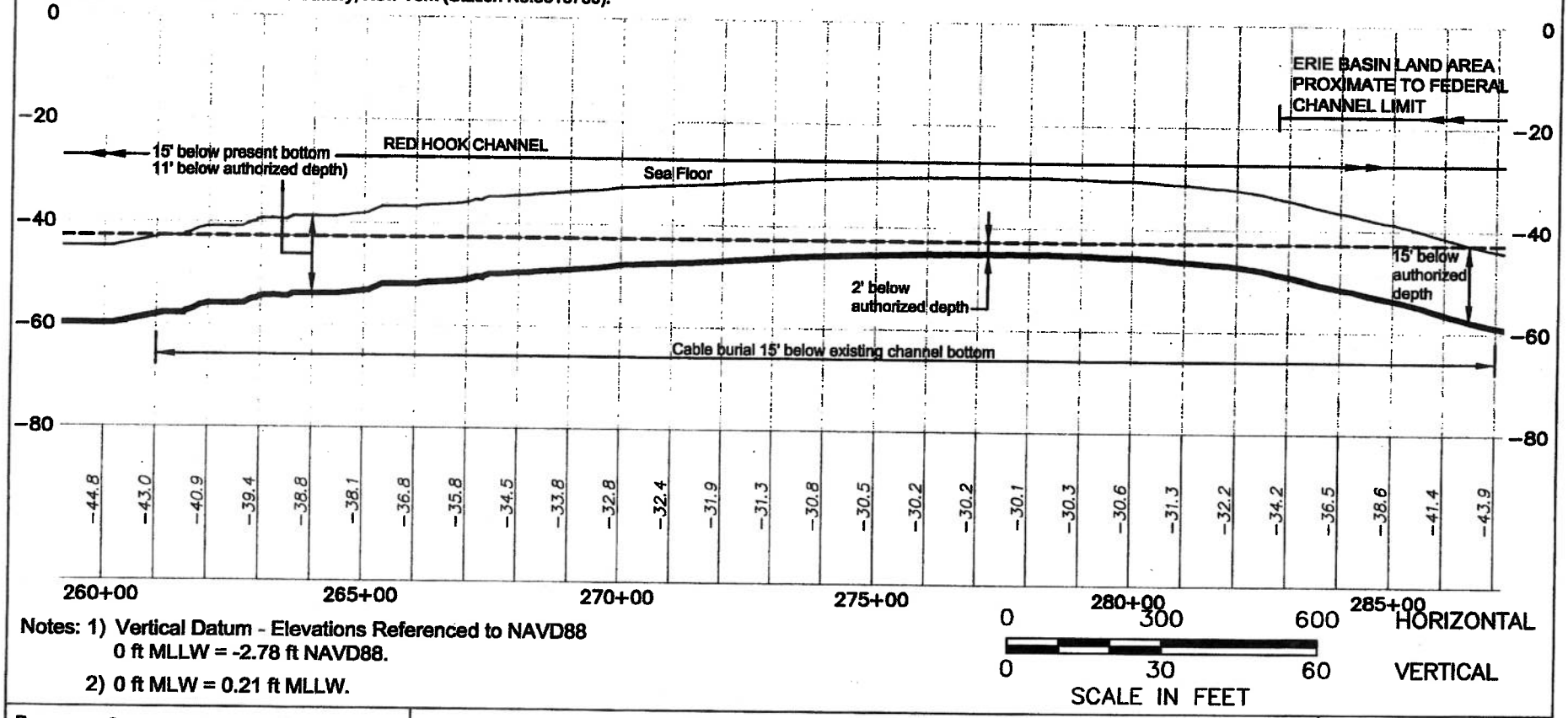
1145-2-303b (Bayonne Energy Center, LLC/ NY&NJ Harbor /Buried Submarine Cables
USACE FILE: NAN-2008-01564-M3

JUL 07 2011

DATE: Jul 06, 2011 - 1:38PM
FILENAME: H:\P273 Pure Energy NYC\008_USACE\P273-US11.dwg

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Hydrographic Contours Along The Submarine Transmission Cable Route Were Surveyed To Mean Lower Low Water Based On NOAA Observed Tides At The Battery, New York (Station No. 8518750). These Contours Are From A Marine Survey Conducted For The BEC Project Between January 23, February 5, August 7, 2008, September 10, 2009, And December 18-19, 2010. These Represent Conditions Existing At That Time. Contours Converted To NAVD88 Based On Tidal Benchmark At The Battery, New York (Station No.8518750).



Notes: 1) Vertical Datum - Elevations Referenced to NAVD88
0 ft MLLW = -2.78 ft NAVD88.
2) 0 ft MLW = 0.21 ft MLLW.

Purpose: Construct, Operate, and Maintain a Submarine Transmission Cable	**Submarine Transmission Cable System** **Bayonne Energy Center Project** **Middle Cable Profile Within Red Hook Channel - 2 of 2**	**SHEET NO.** **21 OF 35**
	At: Bayonne, New Jersey & Brooklyn, New York In: Kill Van Kull, Upper New York Bay, Gowanus Bay Applicant: Bayonne Energy Center, LLC	**DATE:** **6/25/11** **PROJECT NO.** **P273-026**

ESS Group Inc.

1145-2-303b (Bayonne Energy Center, LLC/ NY&NJ Harbor /Buried Submarine Cables

USACE FILE: NAN-2008-01564-M3

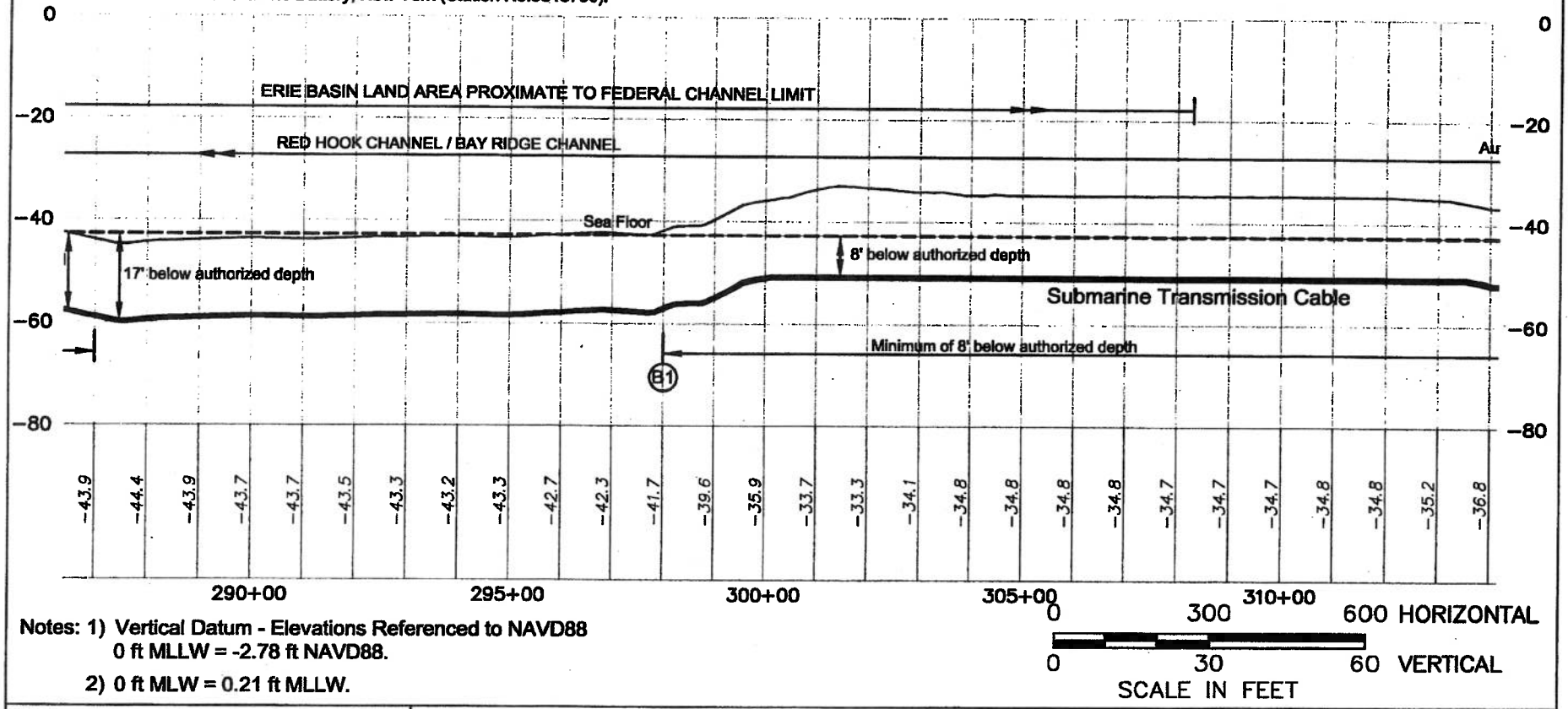
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Hydrographic Contours Along The Submarine Transmission Cable Route Were Surveyed To Mean Lower Low Water Based On NOAA Observed Tides At The Battery, New York (Station No. 8518750). These Contours Are From A Marine Survey Conducted For The BEC Project Between January 23, February 5, August 7, 2008, September 10, 2009, And December 18-19, 2010. These Represent Conditions Existing At That Time. Contours Converted To NAVD88 Based On Tidal Benchmark At The Battery, New York (Station No.8518750).



Notes: 1) Vertical Datum - Elevations Referenced to NAVD88
0 ft MLLW = -2.78 ft NAVD88.

2) 0 ft MLW = 0.21 ft MLLW.

0 300 600 HORIZONTAL

0 30 60 VERTICAL

SCALE IN FEET

Purpose: Construct, Operate, and Maintain a Submarine Transmission Cable	**Submarine Transmission Cable System** **Bayonne Energy Center Project** **Middle Cable Profile Within Bay Ridge Channel (Gowanus Bay Section)**	**SHEET NO.** **22 OF 35**
		DATE: **6/25/11**
	At: Bayonne, New Jersey & Brooklyn, New York In: Kill Van Kull, Upper New York Bay, Gowanus Bay Applicant: Bayonne Energy Center, LLC	**PROJECT NO.** **P273-026**

588

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1145-2-303b (Bayonne Energy Center, LLC/ NY&NJ Harbor /Buried Submarine Cables

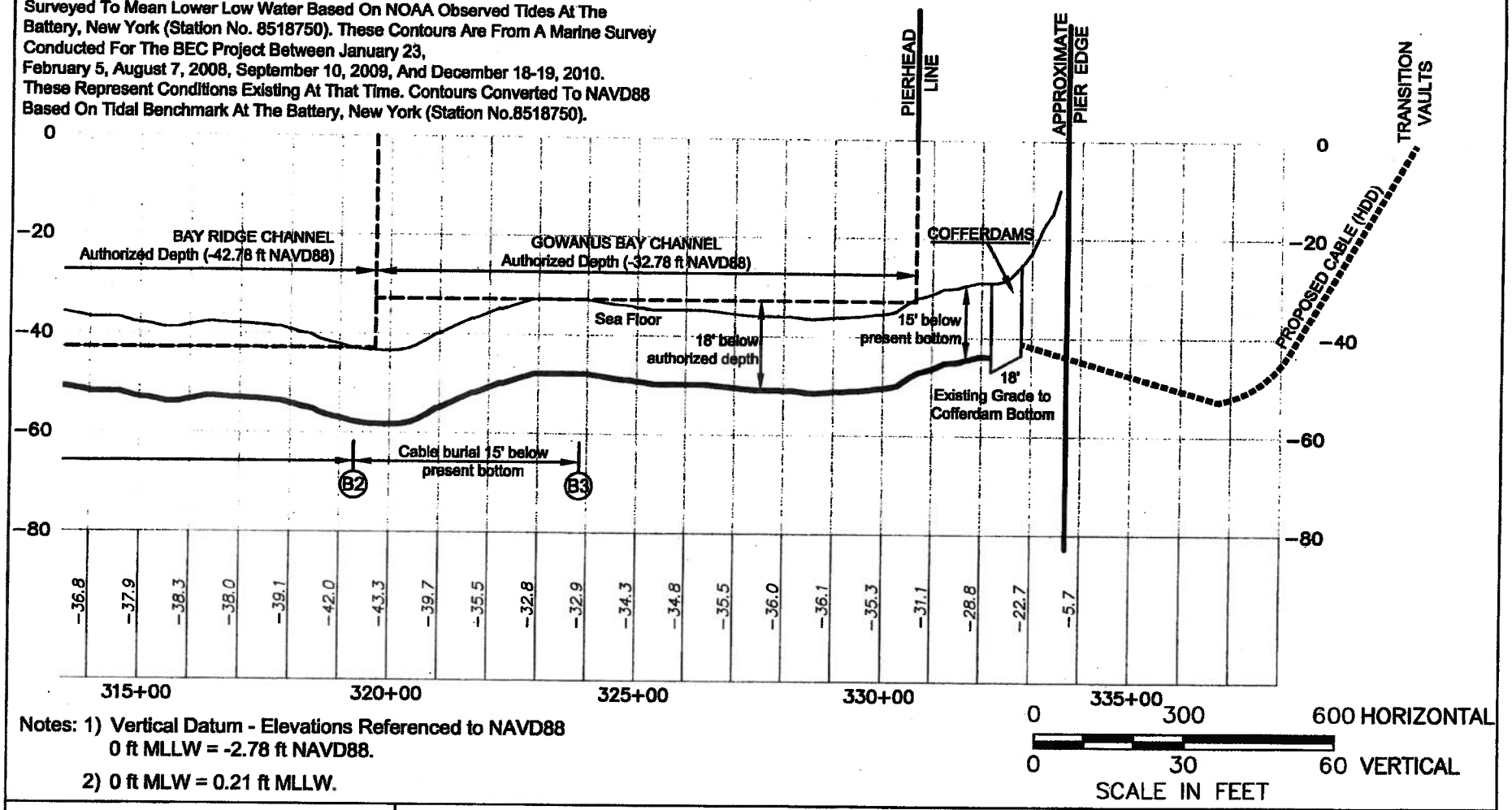
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DATE: Jul 06, 2011 - 1:37PM
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Hydrographic Contours Along The Submarine Transmission Cable Route Were Surveyed To Mean Lower Low Water Based On NOAA Observed Tides At The Battery, New York (Station No. 8518750). These Contours Are From A Marine Survey Conducted For The BEC Project Between January 23, February 5, August 7, 2008, September 10, 2009, And December 18-19, 2010. These Represent Conditions Existing At That Time. Contours Converted To NAVD88 Based On Tidal Benchmark At The Battery, New York (Station No.8518750).



Notes: 1) Vertical Datum - Elevations Referenced to NAVD88
0 ft MLLW = -2.78 ft NAVD88.

2) 0 ft MLW = 0.21 ft MLLW.

Purpose: Construct, Operate, and Maintain a Submarine Transmission Cable	**Submarine Transmission Cable System** **Bayonne Energy Center Project** **Middle Cable Profile Within Bay Ridge Channel (Gowanus Bay Section)**	**SHEET NO.** **23 OF 35**
	At: Bayonne, New Jersey & Brooklyn, New York In: Kill Van Kull, Upper New York Bay, Gowanus Bay Applicant: Bayonne Energy Center, LLC	**DATE:** **6/25/11** **PROJECT NO.** **P273-026**

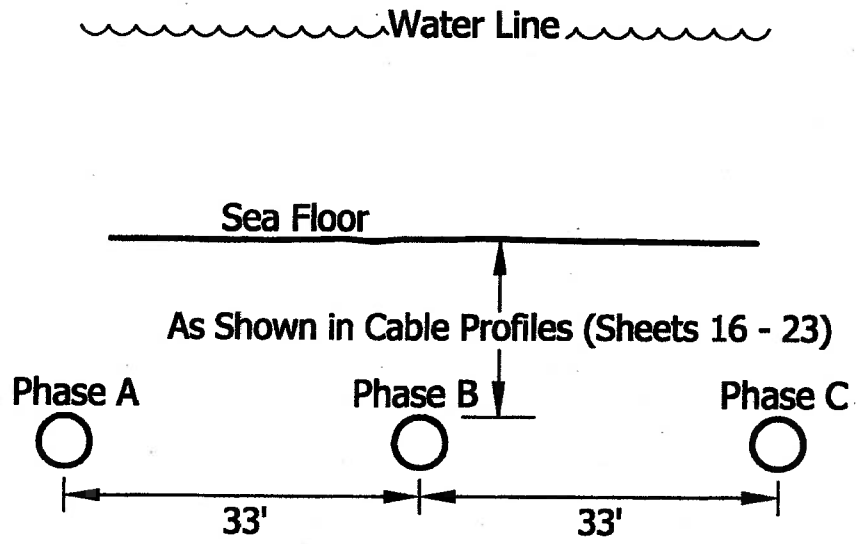
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ESS

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DATE: Jul 06, 2011 - 2:27PM
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Scale: N.T.S.

Purpose: Construct, Operate, and Maintain a Submarine Transmission Cable	**Submarine Transmission Cable System** **Bayonne Energy Center Project** **Typical Submarine Cable Cross-Section Detail**	**SHEET NO.** **24 OF 35**
		DATE: **6/25/11**
	At: Bayonne, New Jersey & Brooklyn, New York In: Kill Van Kull, Upper New York Bay, Gowanus Bay Applicant: Bayonne Energy Center, LLC	**PROJECT NO.** **P273-026**

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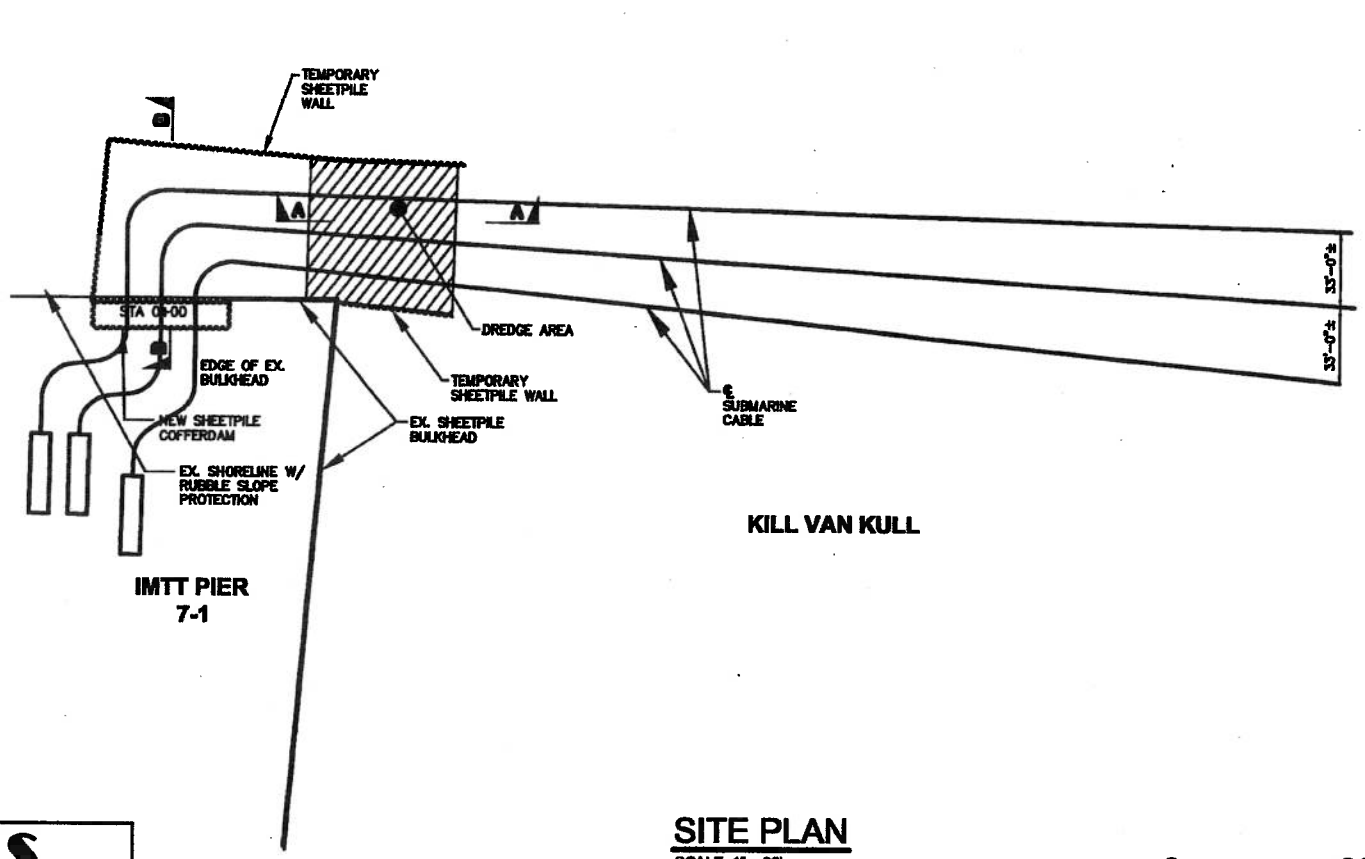
1145-2-303b (Bayonne Energy Center, LLC/ NY&NJ Harbor /Buried Submarine Cables

USACE FILE: NAN-2008-01564-M3

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FILENAME: H:\P273 Pure Energy NYC\008_USACE\P273-US11 Details.dwg

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SITE PLAN
SCALE: 1" = 80'

0 80 160
SCALE IN FEET

RPMS
CONSULTING ENGINEERS
1 ROBERTSON DRIVE, MONROE TOWNSHIP, N.J. 08831

Purpose: Construct, Operate, and Maintain a Submarine Transmission Cable	**Submarine Transmission Cable System** **Bayonne Energy Center Project** **New Jersey Landfall Temporary Cofferdam Details - 1 of 3**	**SHEET NO.** **25 OF 35**
	At: Bayonne, New Jersey & Brooklyn, New York In: Kill Van Kull, Upper New York Bay, Gowanus Bay Applicant: Bayonne Energy Center, LLC	**DATE:** **6/25/11** **PROJECT NO.** **P273-026**

ESS Group Inc.

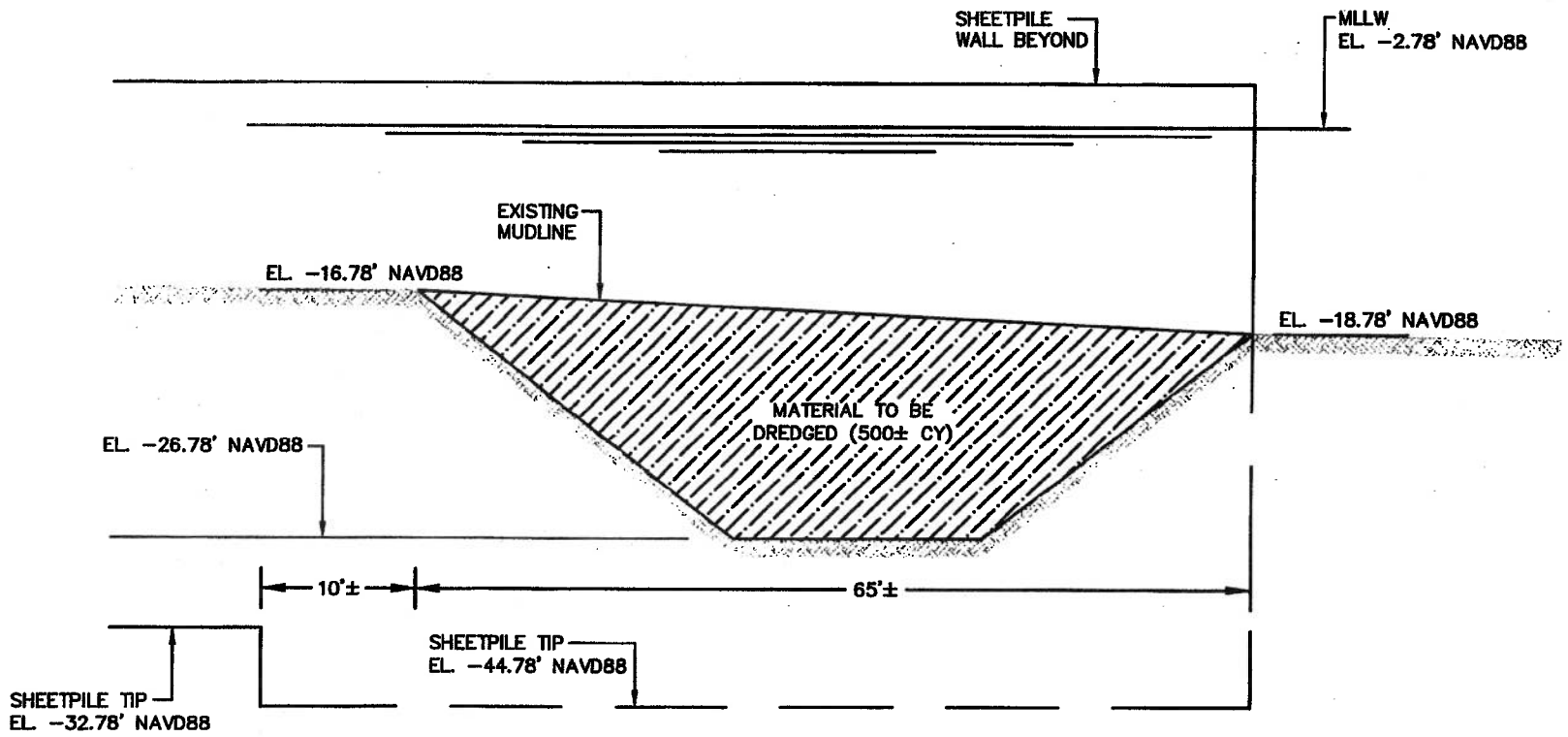
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1145-2-303b (Bayonne Energy Center, LLC/ NY&NJ Harbor /Buried Submarine Cables
USACE FILE: NAN-2008-01564-M3

JUL 07 2011

DATE: Jul 06, 2011 – 2:30PM
FILENAME: H:\P273 Pure Energy NYC\008_USACE\P273-US11 Details.dwg

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RPMS
CONSULTING ENGINEERS
1 [illegible] DRIVE, [illegible] TOWNSHIP, N.J. [illegible]

SECTION "A-A"
SCALE: N.T.S.

Purpose: Construct, Operate, and Maintain a Submarine Transmission Cable	**Submarine Transmission Cable System** **Bayonne Energy Center Project** **New Jersey Landfall Temporary Cofferdam Details - 2 of 3**	**SHEET NO.** **26 OF 35**
		DATE: **6/25/11**
	At: Bayonne, New Jersey & Brooklyn, New York In: Kill Van Kull, Upper New York Bay, Gowanus Bay Applicant: Bayonne Energy Center, LLC	**PROJECT NO.** **P273-026**

ESS Group Inc.

592

1145-2-303b (Bayonne Energy Center, LLC/ NY&NJ Harbor /Buried Submarine Cables

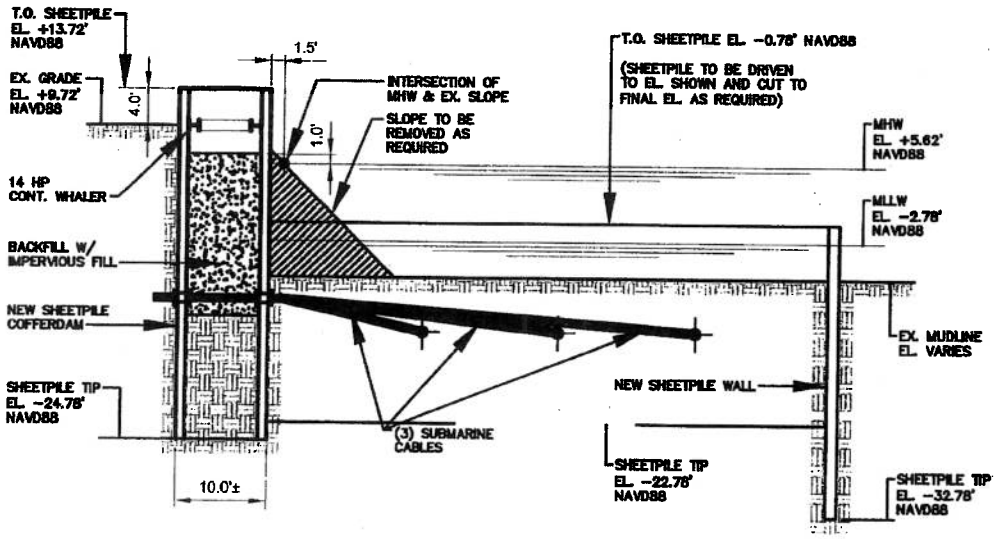
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DATE: Jul 06, 2011 - 2:30PM

FILENAME: H:\P273 Pure Energy NYC\008_USACE\P273-US11 Details.dwg

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SECTION "B-B"

SCALE: 1" = 20'

RPMS
CONSULTING ENGINEERS
1 ROBINSON DRIVE, HOWELL TOWNSHIP, N.J. 07731

0 20 40

SCALE IN FEET

Purpose: Construct, Operate, and Maintain a Submarine Transmission Cable	**Submarine Transmission Cable System** **Bayonne Energy Center Project** **New Jersey Landfall Temporary Cofferdam Details - 3 of 3**	**SHEET NO.** **27 OF 35**
	At: Bayonne, New Jersey & Brooklyn, New York In: Kill Van Kull, Upper New York Bay, Gowanus Bay Applicant: Bayonne Energy Center, LLC	**DATE:** **6/25/11** **PROJECT NO.** **P273-026**

ESS Group Inc.

1145-2-303b (Bayonne Energy Center, LLC/ NY&NJ Harbor /Buried Submarine Cables

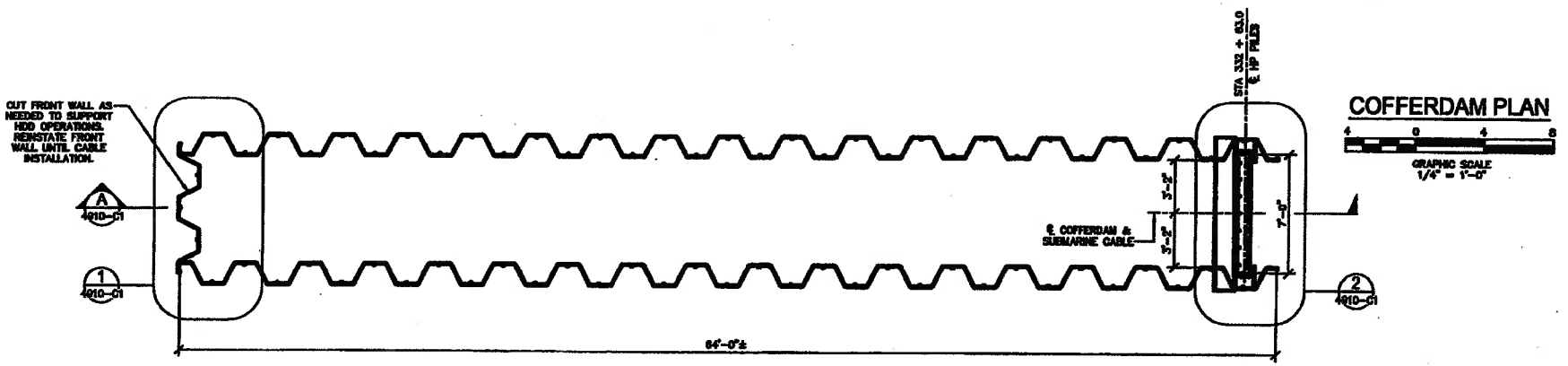
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JUL 07 2011

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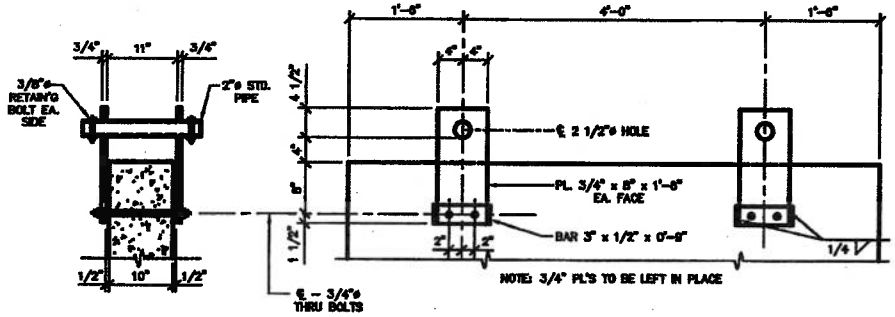
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COFFERDAM PLAN

GRAPHIC SCALE 1/4" = 1'-0"



LOWER PRECAST LIFTING HARDWARE

GRAPHIC SCALE 1" = 1'-0"

RPMS CONSULTING ENGINEERS

BAYONNE ENERGY CENTER, LLC
BAYONNE ENERGY CENTER PROJECT
SITE PLAN, COFFERDAM PLAN & DETAILS

ROBERT P. PERLA

4910-SP1

Purpose: Construct, Operate, and Maintain a Submarine Transmission Cable	**Submarine Transmission Cable System** **Bayonne Energy Center Project** **New York Landfall Temporary Cofferdam Detail - 1 of 4**	**SHEET NO.** **28 OF 35**
	At: Bayonne, New Jersey & Brooklyn, New York In: Kill Van Kull, Upper New York Bay, Gowanus Bay Applicant: Bayonne Energy Center, LLC	**DATE:** **6/25/11** **PROJECT NO.** **P273-026**

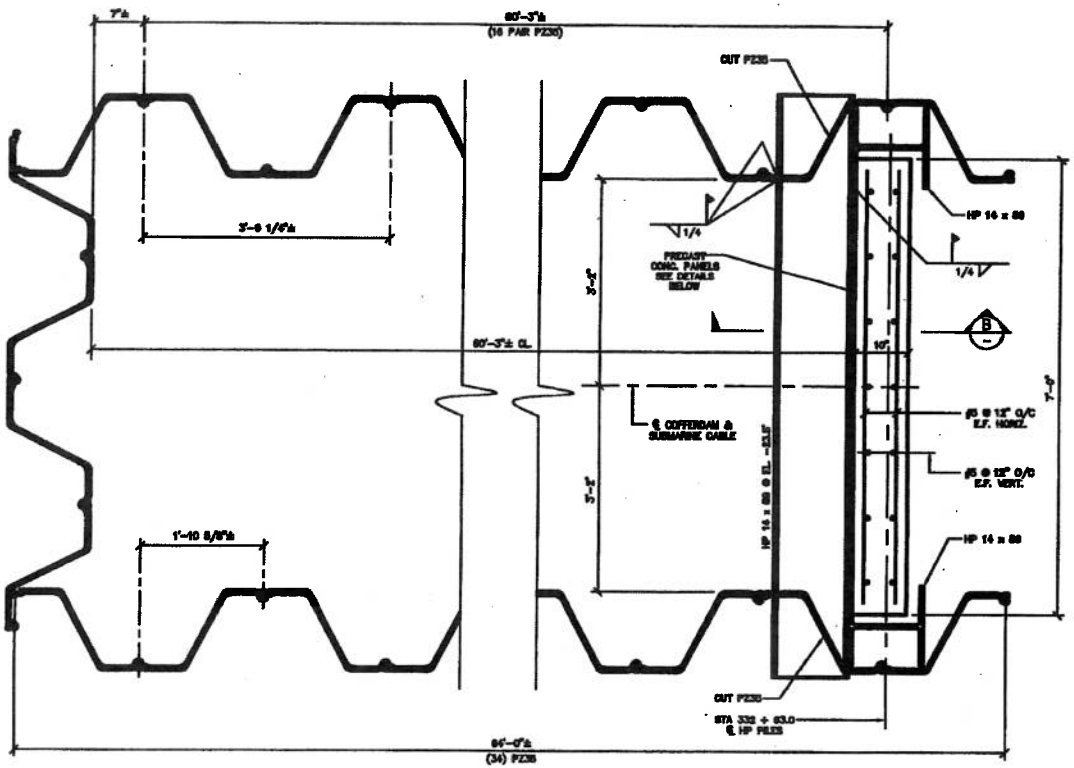
ESS Group Inc.

1145-2-303b (Bayonne Energy Center, LLC/ NY&NJ Harbor /Buried Submarine Cables
USACE FILE: NAN-2008-01564-M3

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DETAIL 1

DETAIL 2

RPMS CONSULTING ENGINEERS

ROBERT P. PERLA

BAYONNE ENERGY CENTER, LLC
BAYONNE ENERGY CENTER PROJECT
COFFERDAM SECTIONS & DETAILS
4910-C1

Purpose: Construct, Operate, and Maintain a Submarine Transmission Cable	**Submarine Transmission Cable System** **Bayonne Energy Center Project** **New York Landfall Temporary Cofferdam Detail - 2 of 4**	**SHEET NO.** **29 OF 35**
	At: Bayonne, New Jersey & Brooklyn, New York In: Kill Van Kull, Upper New York Bay, Gowanus Bay Applicant: Bayonne Energy Center, LLC	**DATE:** **6/25/11** **PROJECT NO.** **P273-026**

ESS

1145-2-303b (Bayonne Energy Center, LLC/ NY&NJ Harbor /Buried Submarine Cables

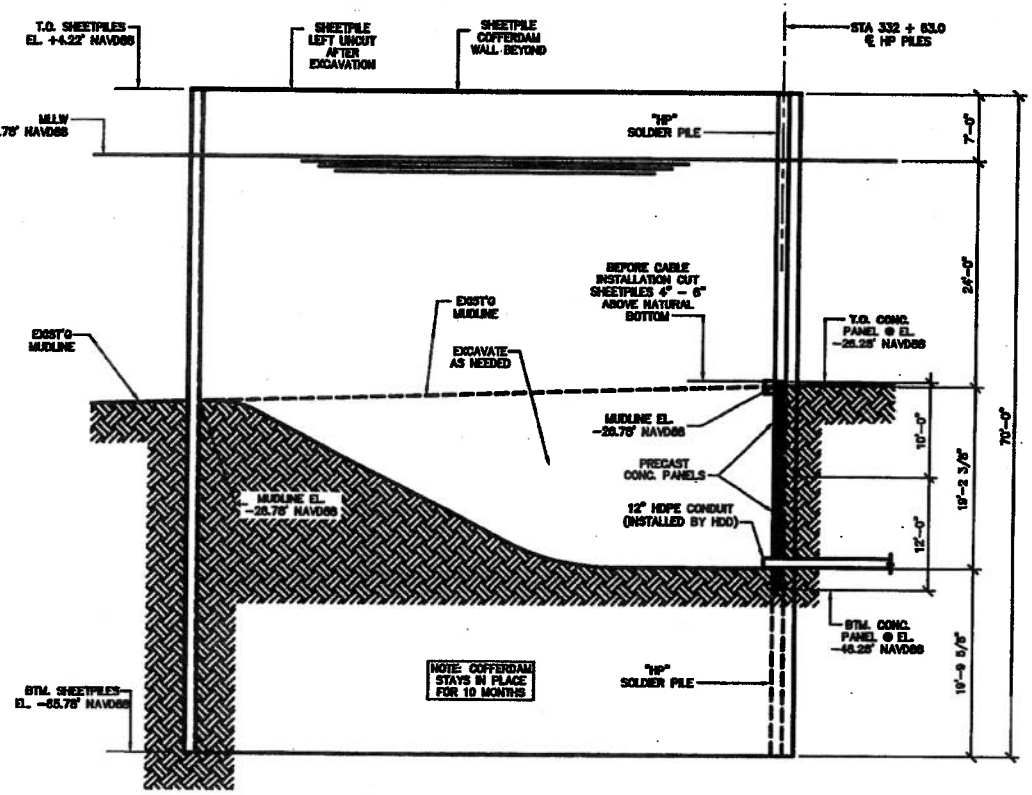
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DATE: Jul 06, 2011 - 2:08PM

FILENAME: H:\P273 Pure Energy NYC\008_USACE\P273-US11 Details_RPMS.dwg

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SECTION A (4910-SP1)

GRAPHIC SCALE 1/8" = 1'-0"

RPMS CONSULTING ENGINEERS

BAYONNE ENERGY CENTER, LLC
BAYONNE ENERGY CENTER PROJECT
COFFERDAM SECTIONS & DETAILS

ROBERT P. PERLA

4910-C1

Purpose Construct, Operate, and Maintain a Submarine Transmission Cable	**Submarine Transmission Cable System** **Bayonne Energy Center Project** **New York Landfall Temporary Cofferdam Detail - 3 of 4**	**SHEET NO.** **30 OF 35**
		DATE: **6/25/11**
	At: Bayonne, New Jersey & Brooklyn, New York In: Kill Van Kull, Upper New York Bay, Gowanus Bay Applicant: Bayonne Energy Center, LLC	**PROJECT NO.** **P273-026**

ESS Group Inc.

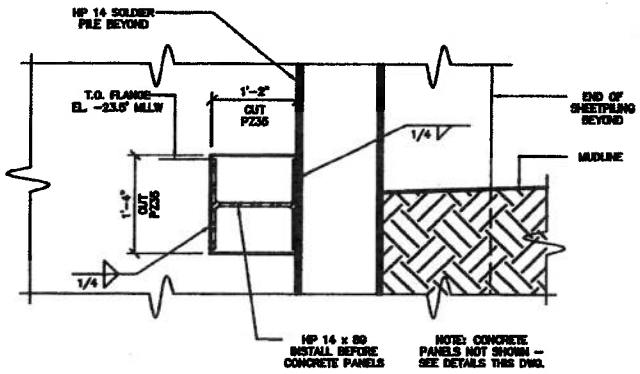
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JUL 07 2011

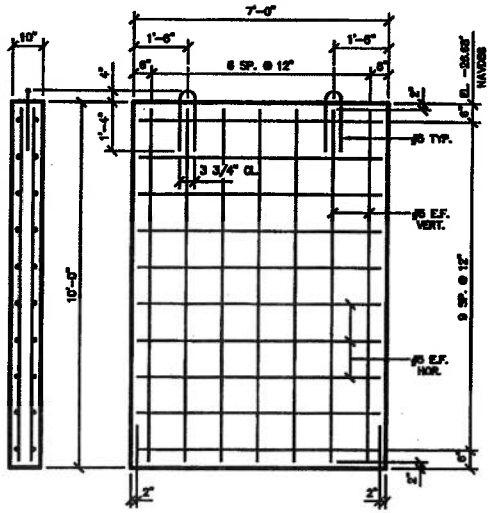
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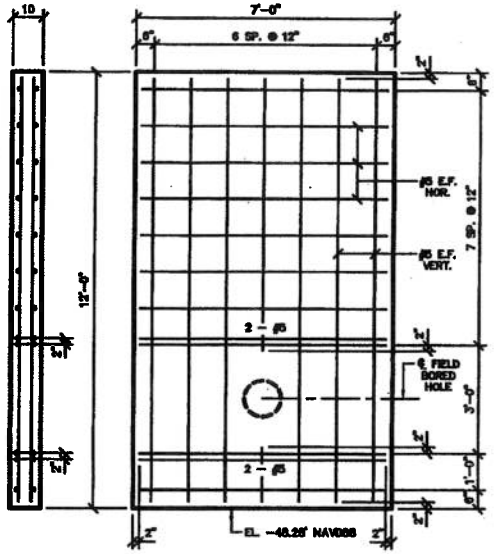
SECTION B

GRAPHIC SCALE 1" = 1'-0"



UPPER PRECAST PANEL

GRAPHIC SCALE 1/2" = 1'-0"



LOWER PRECAST PANEL

GRAPHIC SCALE 1/2" = 1'-0"

NOTE: FOR LOWER PANEL LIFTING HARDWARE SEE DRAWING 4910-SP1

RPMS CONSULTING ENGINEERS

BAYONNE ENERGY CENTER, LLC
BAYONNE ENERGY CENTER PROJECT
COFFERDAM SECTIONS & DETAILS

ROBERT P. PERLA

4910-C1

Purpose: Construct, Operate, and Maintain a Submarine Transmission Cable	**Submarine Transmission Cable System** **Bayonne Energy Center Project** **New York Landfall Temporary Cofferdam Detail - 4 of 4**	**SHEET NO.** **31 OF 35**
	At: Bayonne, New Jersey & Brooklyn, New York In: Kill Van Kull, Upper New York Bay, Gowanus Bay Applicant: Bayonne Energy Center, LLC	**DATE:** **6/25/11**
		PROJECT NO. **P273-026**

597

ESS Group Inc.

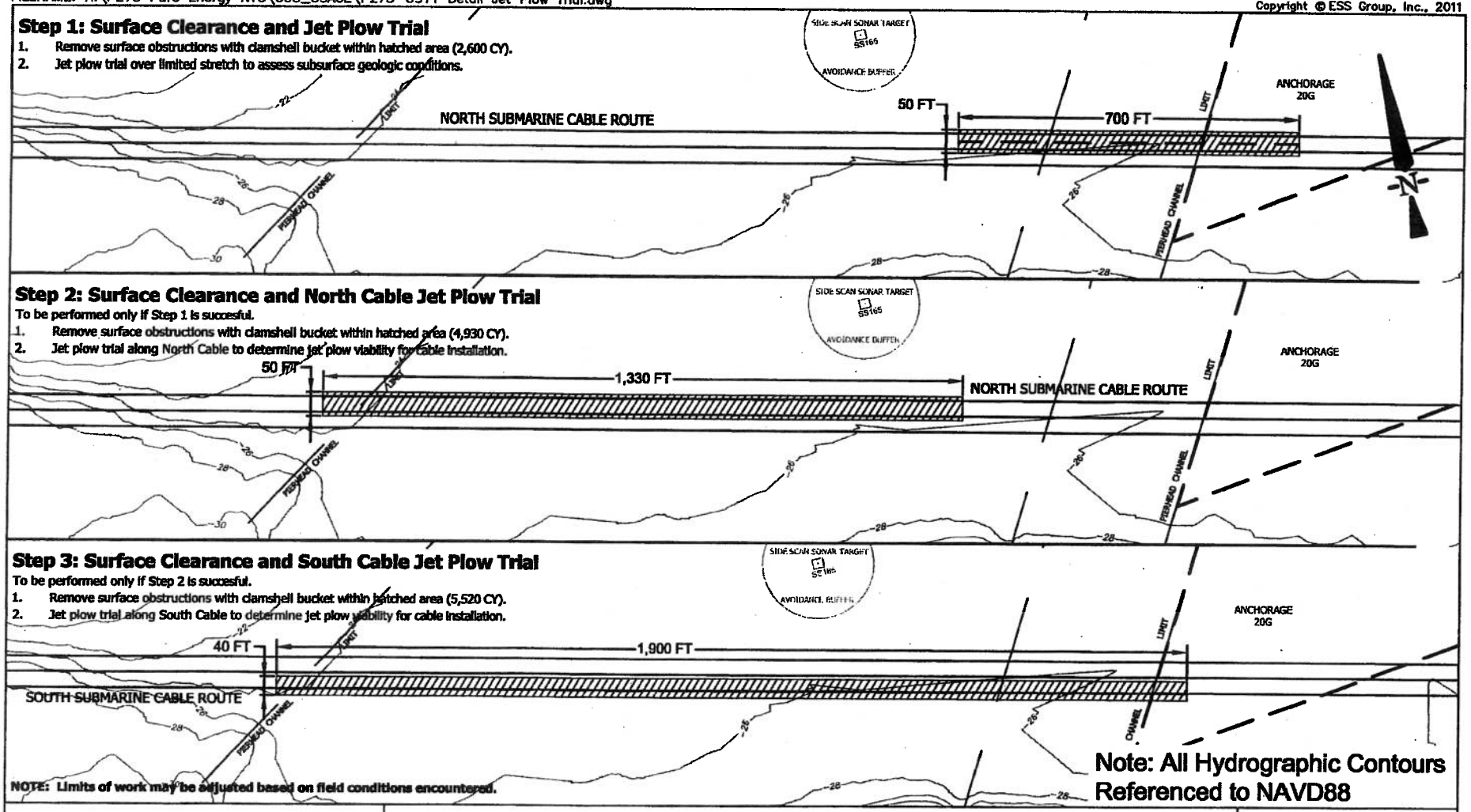
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DATE: Jul 06, 2011 – 2:43PM

FILENAME: H:\P273 Pure Energy NYC\008_USACE\P273-US11 Detail Jet Plow Trial.dwg

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Purpose: Construct, Operate, and Maintain a Submarine Transmission Cable	**Submarine Transmission Cable System** **Bayonne Energy Center Project** **Pierhead Channel - Surface Clearance And Jet Plow Trial**	**SHEET NO.** **32 OF 35**
	At: Bayonne, New Jersey & Brooklyn, New York In: Kill Van Kull, Upper New York Bay, Gowanus Bay Applicant: Bayonne Energy Center, LLC	**DATE:** **6/25/11** **PROJECT NO.** **P273-026**

598

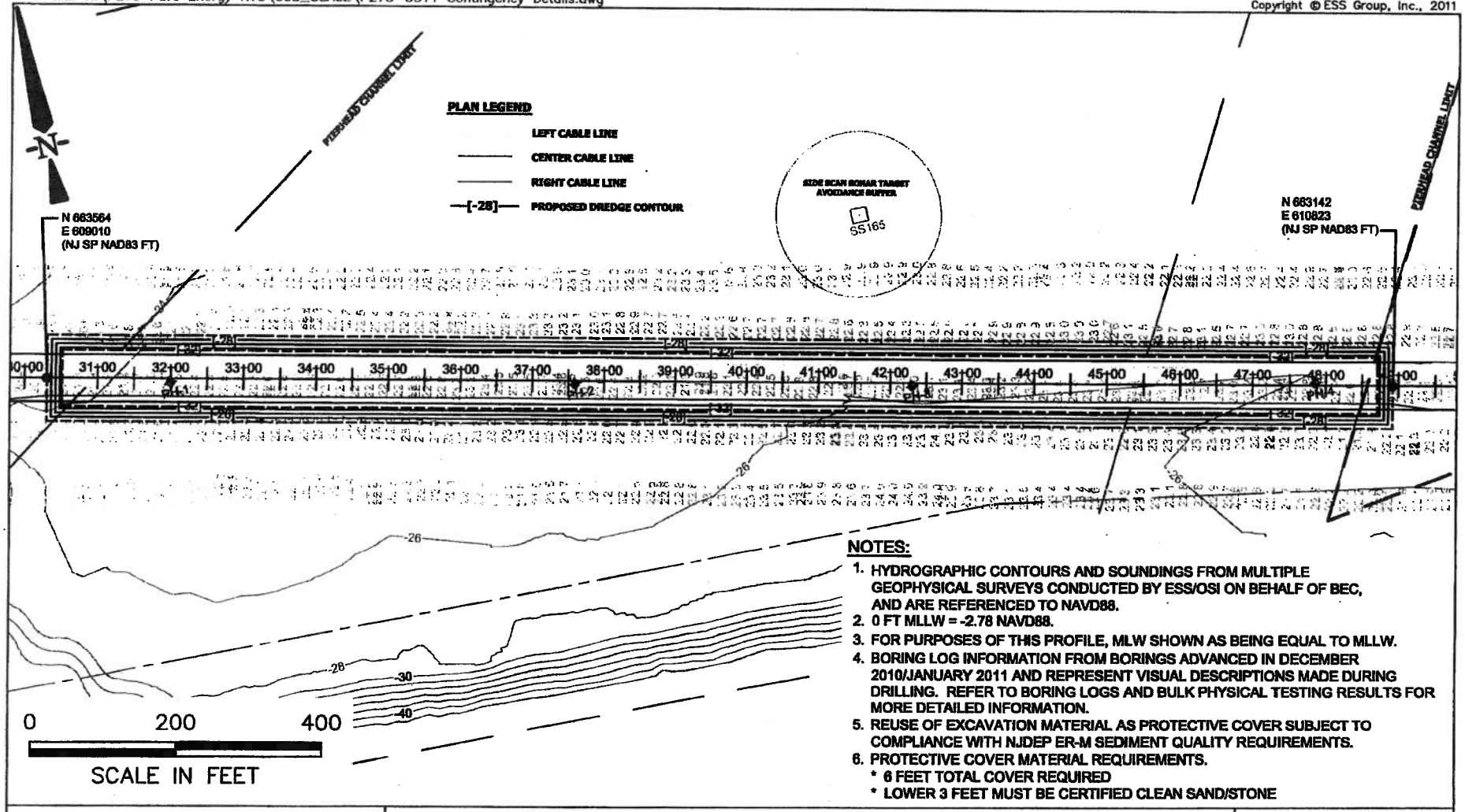
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1145-2-303b (Bayonne Energy Center, LLC/ NY&NJ Harbor /Buried Submarine Cables
USACE FILE: NAN-2008-01564-M3

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DATE: Jul 06, 2011 – 2:34PM
FILENAME: H:\P273 Pure Energy NYC\008_USACE\P273-US11 Contingency Details.dwg

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NOTES:

1. HYDROGRAPHIC CONTOURS AND SOUNDINGS FROM MULTIPLE GEOPHYSICAL SURVEYS CONDUCTED BY ESS/OSI ON BEHALF OF BEC, AND ARE REFERENCED TO NAVD88.
2. 0 FT MLLW = -2.78 NAVD88.
3. FOR PURPOSES OF THIS PROFILE, MLW SHOWN AS BEING EQUAL TO MLLW.
4. BORING LOG INFORMATION FROM BORINGS ADVANCED IN DECEMBER 2010/JANUARY 2011 AND REPRESENT VISUAL DESCRIPTIONS MADE DURING DRILLING. REFER TO BORING LOGS AND BULK PHYSICAL TESTING RESULTS FOR MORE DETAILED INFORMATION.
5. REUSE OF EXCAVATION MATERIAL AS PROTECTIVE COVER SUBJECT TO COMPLIANCE WITH NJDEP ER-M SEDIMENT QUALITY REQUIREMENTS.
6. PROTECTIVE COVER MATERIAL REQUIREMENTS.
   * 6 FEET TOTAL COVER REQUIRED
   * LOWER 3 FEET MUST BE CERTIFIED CLEAN SAND/STONE

Purpose: Construct, Operate, and Maintain a Submarine Transmission Cable	**Submarine Transmission Cable System** **Bayonne Energy Center Project** **Pierhead Channel Contingency Installation Method - Plan**	**SHEET NO.** **33 OF 35**
		DATE: **6/25/11**
	At: Bayonne, New Jersey & Brooklyn, New York In: Kill Van Kull, Upper New York Bay, Gowanus Bay Applicant: Bayonne Energy Center, LLC	**PROJECT NO.** **P273-026**

599

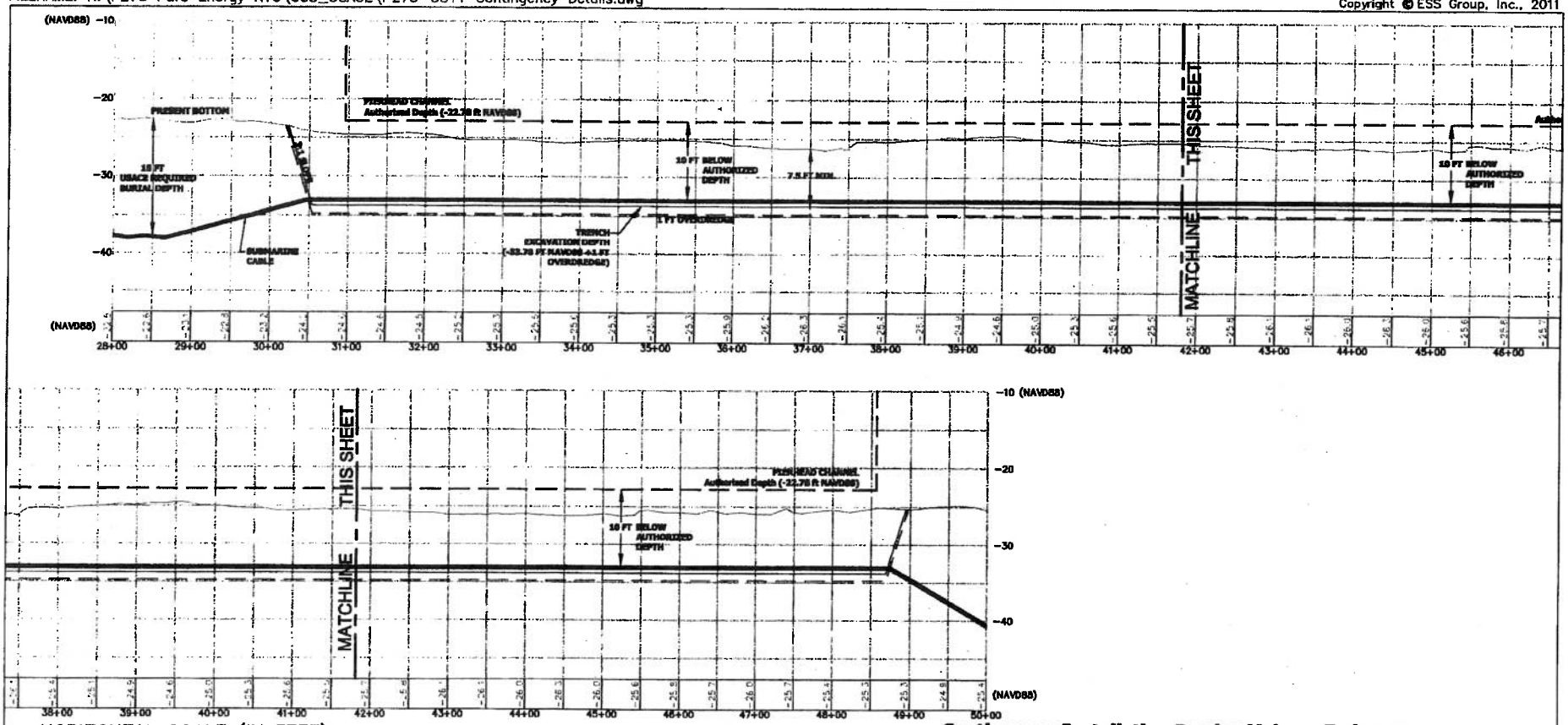
ESS Group Inc.

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HORIZONTAL SCALE (IN FEET)
0 200 400
0 20 40
VERTICAL SCALE (IN FEET)

Contingency Installation Dredge Volume Estimates:

Surface Clearance	**See Sheet 32**
Contingency Installation - Remove Top 2 FT	**14,210 CY**
Contingency Installation - Remaining Material	**29,740 CY**
Contingency Installation - Reuse As Protective Cover	**21,000 CY**

Purpose: Construct, Operate, and Maintain a Submarine Transmission Cable	**Submarine Transmission Cable System** **Bayonne Energy Center Project** **Pierhead Channel Contingency Installation Method - Profile**	**SHEET NO.** **34 OF 35**
	At: Bayonne, New Jersey & Brooklyn, New York In: Kill Van Kull, Upper New York Bay, Gowanus Bay Applicant: Bayonne Energy Center, LLC	**DATE:** **6/25/11**
		PROJECT NO. **P273-026**

600

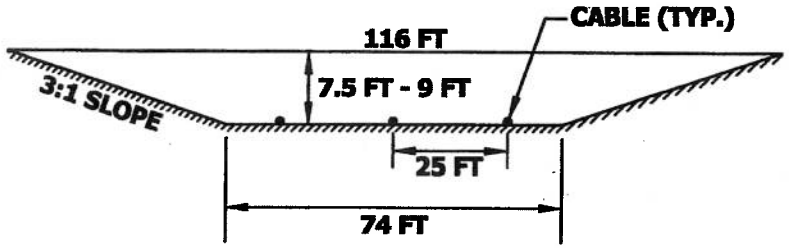
ESS Group Inc.

1145-2-303b (Bayonne Energy Center, LLC/ NY&NJ Harbor /Buried Submarine Cables
USACE FILE: NAN-2008-01564-M3

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TYPICAL TRENCH SECTION
N.T.S

Purpose: Construct, Operate, and Maintain a Submarine Transmission Cable	**Submarine Transmission Cable System** **Bayonne Energy Center Project** **Pierhead Channel Contingency Installation Method - Section**	**SHEET NO.** **35 OF 35**
		DATE: **6/25/11**
	At: Bayonne, New Jersey & Brooklyn, New York In: Kill Van Kull, Upper New York Bay, Gowanus Bay Applicant: Bayonne Energy Center, LLC	**PROJECT NO.** **P273-026**

601

ESS Group Inc.

STATE OF NEW YORK
PUBLIC SERVICE COMMISSION

At a session of the Public Service Commission held in the City of Albany on April 14, 2011

COMMISSIONERS PRESENT:

Garry A. Brown, Chairman
Patricia L. Acampora
Maureen F. Harris
Robert E. Curry, Jr.
James L. Larocca

NYS PSC Permit

CASE 08-T-1245 - Application of Bayonne Energy Center, LLC for a Certificate of Environmental Compatibility and Public Need for the Construction of the New York State Portion (Kings County) of a 6.6 Mile, 345 kV AC, 3 Phase Circuit Submarine Electric Transmission Facility Pursuant to Article VII of the PSL.

ORDER AMENDING CERTIFICATE AND APPROVING CONSTRUCTION PLANS

(Issued and Effective April 19, 2011)

BY THE COMMISSION:

INTRODUCTION

On March 28, 2011, Bayonne Energy Center, LLC (BEC) submitted a petition to amend its Certificate of Environmental Compatibility and Public Need (Certificate), issued pursuant to Article VII of the Public Service Law (PSL) on November 12, 2009 (Petition). In addition, BEC requests an amendment to the Water Quality Certification (WQC) issued pursuant to Section 401 of the Clean Water Act in conjunction with the Certificate. BEC proposes these amendments to incorporate two limited submarine route deviations, and the inclusion of an additional constituent appropriate for water quality monitoring. In this order, we

grant BEC's Petition, and direct the necessary modifications to the Certificate and WQC.

BACKGROUND

On November 12, 2009, we granted a Certificate to BEC for the construction of the New York State portion (Kings County) of a 6.6 Mile, 345 kV AC, 3 Phase Circuit Submarine Electric Transmission Facility (Project). The submarine electric cable will extend approximately 2.5 miles under New York State waters, and will provide a dedicated connection between a new 512 MW simple-cycle natural gas-fired generating facility in Bayonne, New Jersey and the Consolidated Edison Company of New York, Inc. (Con Edison) Gowanus substation in Brooklyn. The Certificate was issued with conditions, including a requirement that BEC submit for public review and Commission approval, an Environmental Management & Construction Plan (EM&CP) detailing the proposed facility design, and construction and environmental controls.

On May 17, 2010, BEC submitted an EM&CP for the construction of Segment 2 of the Project, including detailed maps, practices and procedures regarding a preconstruction submarine grapnel run, construction of the upland cable and transition vaults, installation of the submarine transmission cable via jet plow embedment, construction of the electrical interconnection within the Gowanus Substation, removal of the temporary cofferdams, and backfilling of the dredged temporary cofferdam area with clean sand. On July 20, 2010, the Segment 2 EM&CP was approved.

On February 23, 2011, BEC filed a request for modifications to the approved Segment 2 EM&CP to include changes to the underwater route at two locations, and to incorporate additional water quality monitoring for the Poly Aromatic

Hydrocarbon (PAH) constituent Phenanthrene. BEC also requested corresponding changes to the WQC issued pursuant to Section 401 of the federal Clean Water Act.

In response to BEC's petition to modify the approved Segment 2 EM&CP, the New York State Department of Environmental Conservation (DEC) submitted comments requesting the modification of the Certificate to include water quality monitoring for Phenanthrene. Since Phenanthrene was not previously identified in the list of constituents for water quality monitoring, DEC requested that BEC petition the Commission to amend the Article VII Certificate Conditions, the Water Quality Certification and any other corresponding documents, to ensure that the changes are reflected in the record and in compliance documentation. No other comments on the petition were received within the 15 day comment period that ended on March 10, 2011. On March 18, 2011, BEC filed revisions to the Segment 2 EM&CP in order to incorporate and address DEC's comments.

THE PETITION

On March 28, 2011, BEC submitted the Petition to amend the Certificate Conditions, the Suspended Sediment/ Water Quality Monitoring Plan, and the WQC to require water sample monitoring and reporting related to the constituent Phenanthrene. In addition, BEC requests approval of the modifications to the Segment 2 EM&CP filed on February 23, 2011, and supplemented on March 18, 2011, that include two submarine routing changes.

As a result of pre-construction route clearance operations along the permitted submarine cable route, BEC identified certain areas where bottom sediment conditions or debris fields may limit the ability of the jet plow to install

the submarine cable. BEC indicates that the proposed route modifications provide for two minor submarine cable route deviations in New York State waters that are the minimum necessary to avoid the obstructions encountered along two short portions of the route.

The two modified route areas in New York waters, referred to as NY-1 and NY-2, are described by BEC as follows:

> NY-1: This route adjustment is located in the area where the BEC Submarine Cable Route crosses the New Jersey-New York state line and Anchorage Channel. Initial debris removal efforts removed the frame of a railroad car from the bottom in this area. Further diver investigations found debris piles (concrete block, rebar, wood) in an area approximately 230 feet by 210 feet in size. The proposed route adjustment shifts the BEC Submarine Cable Route approximately 175 feet north of the permitted route.
>
> NY-2: This route adjustment is located at the southern end of Red Hook Channel in New York State waters. Pre lay grapnel run PLGR and diver investigation indicated areas of very dense clay material and sedimentary rock in the mid-channel and eastern side of the channel. These materials were not encountered on the west side of the channel. BEC used additional diver investigations to investigate possible route adjustments and determine the extent of the dense materials encountered along the permitted route. These investigations led to the proposed route adjustment alignment, which is approximately 1,000 feet west of the permitted route.

DISCUSSION AND CONCLUSION

The State Historic Preservation Office (SHPO) of the New York Office of Parks, Recreation, and Historic Preservation was notified by BEC on February 15, 2011, regarding the marine archaeologist's recommendations for avoiding one area north and outside of the proposed modified route. BEC has modified its alignment to avoid this location. We note that the contingency provisions of Certificate Condition No. 70 apply in the event

that unanticipated cultural resources are encountered during facility installation.

Notice of the Petition was published on March 13, 2011, and March 20, 2011, in the New York Post, and no comments were received. Except for the comments provided by DEC on the Segment 2 EM&CP revisions, no other comments were received.

The submarine route modifications in New York waters proposed by BEC are minor and represent the minimum deviation required to avoid obstructions encountered during pre-construction activities along the underwater route. The planned route modifications represent a small (approximately 2%) increase in the overall length of the BEC submarine cable route. In New York waters, the planned route adjustments increase the submarine cable route length by approximately 800 feet. These short modifications are the minimum necessary due to environmental and engineering constraints. Based on the review of submissions by BEC, we find that there is no significant increase in environmental impacts due to the minor relocation of the underwater facilities at the two identified locations. We therefore approve the modifications to the Segment 2 EM&CP proposed by BEC.

Due to the proposed route deviations, sediment samples were collected and analyzed by BEC to assess physical properties, consistent with previously approved protocols. Sediment samples were also collected and tested for total PAH, as requested by DEC on December 23, 2010. The sediment testing results were submitted to the Department of Public Service and DEC. BEC consulted with both agencies regarding the results. Based on the results of the total PAH sediment analysis, DEC requested that the analyte Phenanthrene be added to the suite of parameters to be analyzed during construction-related water quality monitoring. This parameter has been added to the

revised Suspended Sediment/Water Quality Monitoring Plan submitted on February 23, 2011, with the Segment 2 EM&CP revisions. DEC also requested one additional pre- and post-installation benthic sampling location on the modified route along the eastern edge of Red Hook Flats. This additional sampling location has also been added to the Pre- and Post-Installation Benthic Community and Sediment Monitoring Plan, as revised in the EM&CP changes submitted on February 23, 2011.

The inclusion of the new Water Quality Monitoring requirement for Phenanthrene and addition of a sampling location will further ensure water quality impacts are properly identified and minimized. Therefore, we approve the amendments to the Certificate and corresponding documents to reflect these new requirements.

The Commission orders:

1. The Segment 2 Environmental Management and Construction Plan (EM&CP), approved on July 20, 2010, is amended to include the modifications filed by Bayonne Energy Center, LLC on February 23, 2011, and March 18, 2011.

2. The Certificate of Environmental Compatibility and Public Need (Certificate), issued on November 12, 2009, is amended to include a revised Certificate Condition No. 61 that reads as follows:

> 61. Water Quality Limits and Monitoring:
> a. During the jet plow installation of the cable, the concentrations of the chemical constituents listed in the table below measured in the samples collected 500 feet downcurrent of the jet plow shall not exceed the greater of: (A) the levels set forth in the table below or (B) 1.3 times the highest ambient background level measured during the same sampling day at the up-current background station at the same depth as the downcurrent sample.

Constituent	Standard or Guidance Value (ug/L)
Dissolved arsenic	36
Dissolved cadmium	7.7
Dissolved copper	7.9
Dissolved Lead	204
Total Mercury	0.05
PCBs per aroclor	0.2
Phenanthrene	14

b. All water quality laboratory analyses required in this Certificate must be conducted by a laboratory certified by the New York State Department of Health. If the compliance criteria described in Condition 61(a) are exceeded at any time during the installation, additional water quality sampling shall take place at the location of the exceedance for subsequent cable installation passes. If mercury contamination is detected in the field blanks, additional sampling shall be required using EPA method 1669.

3. The Suspended Sediment/Water Quality Monitoring Plan for Jet Plow Embedment Operations, approved on November 12, 2009, is amended to include a revised table on p. 4 that reads as follows:

Constituent	Method	Method Detection Limit
Hardness	Method 6020	460 ug/L
Total PCBs	Method 8082	0.020 ug/L (per Aroclor)
Total Mercury	Method 245.7 or Method 1631	0.005 ug/L
Total and dissolved Arsenic	Method 6020	1.0 ug/L
Total and dissolved Cadmium	Method 6020	0.2 ug/L
Total and dissolved Copper	Method 6020	0.2 ug/L
Total and dissolved Lead	Method 6020	0.2 ug/L
Phenanthrene	Method 8270C PAH-SIM	10 ng/L (full 1 Liter volume required)

4. The terms of the §401 Water Quality Certification, pursuant to §401 of the Clean Water Act, 33 U.S.C. §1341(a)(1),

and Public Service Law Article VII are adopted as included in Appendix 1, and it is hereby certified that if BEC complies with all conditions contained in the Certificate and this order, construction of the facility will comply with the applicable requirements of §§301, 302, 306, and 307 of the Clean Water Act, as amended, and will not violate New York State Water Quality standards and requirements.

5. This proceeding is continued.

By the Commission,

Jaclyn A. Brilling

Digitally Signed by Secretary
New York Public Service Commission

JACLYN A. BRILLING
Secretary

Appendix 1

§ 401 WATER QUALITY CERTIFICATION

NEW YORK STATE PUBLIC SERVICE COMMISSION
WATER QUALITY CERTIFICATION

Pursuant to: Section 401 of the Clean Water Act, 33 U.S.C. § 1341 (a)(1); Article VII of the New York State Public Service Law; 16 NYCRR Subpart 85-2; and 6 NYCRR Section 608.9.

Certification Issued to: Bayonne Energy Center, LLC
c/o ArcLight Capital Partners, LLC, 200 Clarendon Street, 55th Floor, Boston, MA 02117,

-and-

c/o Hess Corporation, One Hess Plaza, Woodbridge, NJ 07095.

Facility Description

Bayonne Energy Center, LLC ("BEC") proposes to construct, operate, and maintain a 6.6-mile, 345 kilovolt alternating current (345 kV AC), 3 phase circuit, submarine electric transmission facility. The facility will run under the sea floor of Upper New York Bay and will connect BEC's electric generation facility in Bayonne, New Jersey to the Consolidated Edison Company of New York, Inc., Gowanus Substation in Brooklyn, New York. The details and justification for the Facility are contained in the administrative record before the Public Service Commission in Case 08-T-1245.

Location of Facility

The Facility will consist of a 6.6-mile, 345 kV AC, 3 phase circuit, submarine electric transmission cable and related equipment. All of the Facility will be buried except for a short portion of the upland transmission cable and associated electrical interconnection equipment within the existing Consolidated Edison Gowanus Substation. The proposed Facility route lies underneath the sea floor of the Upper New York Bay and underneath the 25th Street Pier in Brooklyn, New York. No streams or freshwater wetlands are crossed. The right-of-way will be maintained in accordance with the Environmental Management and Construction Plan ("EM&CP") for the proposed line, and the Certificate of Environmental Compatibility and Public Need (the "Certificate").

Certification

The New York State Public Service Commission certifies pursuant to § 401 of the Clean Water Act, 33 U.S.C. § 1341(a)(1), and Article VII of the New York State Public Service Law, 16 NYCRR Subpart 85-2, and 6 NYCRR Section 608.9, that if BEC submits an acceptable EM&CP and complies with the conditions stated below, construction of the Facility will comply with the applicable requirements of Sections 301, 302, 303, 306, and 307 of the Clean Water Act, as amended, and will not violate New York State water quality standards and requirements. This certification is issued in conjunction with the Certificate issued to BEC in Case 08-T-1245, and any EM&CP as approved.

Water Quality

During the jet plow installation of the cable, the concentrations of the chemical constituents listed below, as measured in the samples collected 500 feet down-current of the jet plow shall not exceed the greater of: (A) the levels set forth in the table below or (B) 1.3 times the highest ambient background level measured during the same sampling day at the up-current background station at the same depth as the down-current sample.

Constituent	Standard or Guidance Value (ug/L)
Dissolved arsenic	36
Dissolved cadmium	7.7
Dissolved copper	7.9
Dissolved Lead	204
Total Mercury	0.05
PCBs per aroclor	0.2
Phenanthrene	14

All water quality laboratory analyses required in this Certification must be conducted by a laboratory certified by the New York State Department of Health. If the compliance criteria described above are exceeded at any time during the installation, additional water quality sampling shall take place at the location of the exceedance for subsequent cable installation passes.

Conditions

1. No in-water work shall commence until all pre-construction conditions relating to such work contained in the Certificate have been met to the satisfaction of the New York State Public Service Commission.

2. Construction and operation of the Facility shall at all times be in conformance with the application in Case 08-T-1245, to the degree not superseded by the Certificate, and all conditions of approval contained in the Certificate.

3. Construction and operation of the Facility shall at all times be in conformance with the terms and conditions of the Joint Proposal dated October 5, 2009, and filed in Case 08-T-1245, to the degree not superseded by the Certificate.

4. Construction and operation of the Facility shall at all times be in conformance with the EM&CP, and all conditions incorporated in any order approving the EM&CP, in Case 08-T-1245.

5. BEC shall provide a copy of this certification to the U.S. Army Corps of Engineers along with a copy of the application, Joint Proposal, Certificate, EM&CP, and order approving the EM&CP (and all subsequent EM&CPs and approval orders) in Case 08-T-1245 so that the U.S. Army Corps of Engineers will have a complete record of the conditions that apply hereto.

6. BEC shall provide to all construction contractors complete copies of the Article VII Certificate, the approved EM&CP, and this certification.

Certified by:

Floyd Barwig, Director
Office of Energy Efficiency
and the Environment
New York State Department of
Public Service
Three Empire State Plaza
Albany, New York 12223

State of New Jersey
DEPARTMENT OF ENVIRONMENTAL PROTECTION
Division of Land Use Regulation
Mail Code 501-02A, PO Box 420
Trenton, New Jersey 08625-0420
Tel: (609) 777-0454 Fax: (609) 777-3656
www.state.nj.us/dep/landuse

CHRIS CHRISTIE
GOVERNOR

KIM GUADAGNO
LT. GOVERNOR

BOB MARTIN
COMMISSIONER

JUN 07 2011

Brian G. Martin
ArcLight Capital Partners, LLC
200 Claredon Pl. – 55th Floor
Boston, MA 02117

RE: Waterfront Development Permit Modification
DLUR File No.: 0901-08-0001.1
Activity No.: WFD 110001 Modification
Applicant: Bayonne Energy Center, LLC
Block: 482 Lot: 9
City of Bayonne, Hudson County

Dear Mr. Martin:

This is in response to your request of April 4, 2011 regarding the modification of a Waterfront Development Permit IP Upland and In Water to construct a 512 megawatt electric power generating/transmission facility and installation of electric transmission cables crossing the Kill Van Kull, Upper New York Bay and Gowanus Bay in the City of Bayonne, Hudson County, New Jersey.

This modification is for only in water activities relating to the installation methods of the submarine cable and the route of the cable. Specifically, this modification includes the following:

1) Pierhead Channel Jet Plow Trial. This trial will assess the effectiveness of the previously approved jet plow installation method and will consist of three separate trial stages within the Pierhead Channel. The first jet plow trial stage will be approximately 700 feet in length by 50 feet wide and generate 2,600 cubic yards of dredge material. If successful, the second stage will commence stretching 1,330 feet in length by 50 feet wide, generating 4,930 cubic yards of dredge material. If the second stage is successful, the third stage will commence stretching 1,900 feet by 40 feet wide while generating approximately 5,520 cubic yards of material. All dredge material will be disposed of at an acceptable upland disposal facility as outlined in the conditions below. If all three jet plow trial stages prove successful, the submarine cable will be installed as previously approved by the Department.

2) Contingency Installation Method. If the jet plow trial stages outlined above fail, Bayonne Energy will install the submarine cable within the Pierhead Channel by excavation. This method will result in the removal of approximately 57,000 cubic yards of dredge material. The material removed from the channel will be processed at an approved upland disposal facility. Once the cable is successfully installed, it will be covered with clean

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material. The use of this method will only be implemented if the jet plow method fails. In addition, this method will only be utilized in the Pierhead Channel.

3) Cable Route Adjustments. The route of the submarine cable will be adjusted at four specific locations in an effort to avoid obstructions. The four cable route adjustments are illustrated on the plans referenced below.

The modifications are illustrated on five (5) sheets, all dated May 30, 2011, unrevised (unless otherwise noted), all signed by Robert P. Perla and collectively entitled "Bayonne Energy Center, LLC;"

"Bayonne Energy Center Project, Submarine Transmission Cable Plans, Submarine Transmission Cable Route," DRAWING No. M-1, M-2 and M-3;

"Pierhead Channel Bayonne, NJ, Pierhead Channel Crossing, Proposed Surface Clearance and Jet Plow Trial," DRAWING No. M-4, last revised May 24, 2011; and

"Pierhead Channel Bayonne, NJ, Pierhead Channel Crossing, Contingency Installation Method," DRAWING No. M-5, last revised May 24, 2011.

The Division of Land Use Regulation has reviewed the above referenced request and provisionally approves the modifications contingent upon compliance with the below listed conditions:

DREDGING CONDITIONS:

1. Dredging is prohibited from February 1st to May 31st of any given year in order to protect winter flounder early life stages.

2. Dredging of soft, fine-grained material shall be accomplished using a closed clamshell environmental bucket.

3. A closed clamshell environmental bucket shall be used until refusal at which time a clam shell digging bucket or dredge excavator may be used to complete the project.

4. The permittee shall employ the services of an independent dredging inspector to monitor dredging activities twice per week. The permittee shall submit the resume of the dredging inspector to the Department for review and receive written approval prior to the initiation of dredging.

5. The dredge shall be operated so as to control the rate of descent of the bucket so as to maximize the vertical cut of the clamshell bucket while not penetrating the sediment beyond the vertical dimension of the open bucket (i.e. overfilling the bucket). This will reduce the amount of free water in the dredged material, will avoid overfilling the bucket, and minimize the number of dredge bucket cycles needed to complete the dredging contract. The dredging contractor shall use appropriate software and sensors on the dredging equipment to ensure consistent compliance with this condition during the entire dredging operation. The independent dredging inspector shall monitor the operation of the software and sensors during the inspections required by Condition #16 of this authorization. Any malfunction of the software and sensors on the dredge at any time shall be immediately reported to the independent dredging inspector and the permittee by the dredging contractor and shall be immediately repaired to working order.

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6. The closed clamshell environmental bucket shall be equipped with sensors to ensure complete closure of the bucket before lifting the bucket. Said sensors shall be operational during the entire dredging operation.

7. Where a closed clamshell environmental bucket is required, it shall be lifted slowly through the water, at a rate of 2 feet per second or less.

8. Dredged material shall be placed deliberately in the barge in order to prevent spillage of material overboard.

9. No Barge Overflow applies to the dredging of Maintenance/Holocene sediments.

10. All barges or scows used to transport sediment shall be of solid hull construction or be sealed with concrete.

11. The gunwales of the dredge scows shall not be rinsed or hosed during dredging except to the extent necessary to ensure the safety of workers maneuvering on the dredge scow.

12. All decant water holding scows shall be water tight and of solid hull construction.

13. Decant water from this project may only be discharged within the Pierhead Channel in close proximity to the dredging contract area. Discharge to another receiving waterbody requires prior approval from the Department, and may require a New Jersey Discharge Pollutant Elimination System/Discharge to Surface Water (NJDPES/DSW) permit.

14. All decant water shall be held in the decant holding scow a minimum of 24 hours after the last addition of water to the decant holding scow. Said water contained in the decant holding scow may only be discharge after this mandatory 24 hour retention time.

    Should the contractor wish to reduce the required holding time, the contractor shall demonstrate that the reduced holding time is sufficient to meet a total suspended solids (TSS) background value of 30 mg/L. This TSS action level is consistent with the ambient TSS results presented in the NY District study entitled "NY and NJ Harbor Deepening Project - Total Suspended Solids (TSS) Monitoring, Interim Report" (January 2006). The total suspended solids shall be determined through gravimetric analysis. No discharge shall be permitted from the decant holding scow until the results of the gravimetric analysis have confirmed that the 30 mg/L background level has been achieved. No additional water shall be added to the decant holding scow between the time of sample acquisition and discharge. Upon successful demonstration that the reduced holding time is sufficient to meet the TSS background level of 30 mg/L, the monitoring of TSS may be suspended and the demonstrated settling time shall replace the 24 hour minimum. A successful demonstration of the reduced holding time efficiency shall be determined once three consecutive TSS analyses have confirmed that the 30 mg/L action level has been achieved by the reduced holding time.

    Should the contractor wish to demonstrate this reduced holding time, all records including time of last addition of decant water into the scow, time of TSS sampling and the results of TSS sampling shall be submitted to the NJDEP as soon as they become available, together with a request for a reduced holding time.

15. During pumping of the decant water from the holding scow, great care shall be taken to avoid re-suspending or pumping sediment which has settled in the decant holding scow.

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16. The dredging contractor shall complete and submit the attached Dewatering Form to the independent dredging inspector on a weekly basis as part of the Quality Control Report provided to the permittee. Said Dewatering Form shall be certified by the independent dredging inspector that they have witnessed the dewatering process during the preceding week. The permittee shall submit the completed Dewatering Form with appropriate certifications by fax to the Office of Dredging and Sediment Technology for the preceding week.

17. The independent dredging inspector shall perform inspections of the dredging contract a minimum of twice per week using the attached WQC Field Inspector form. The permittee shall submit the completed inspection forms to the NJDEP on at least a weekly basis.

18. The permittee shall submit to ODST a post-dredge hydrographic survey taken before transmission lines are covered with reuse material.

19. REPORTING REQUIREMENTS: At the completion of this contract, the permittee shall submit the following information to the Department. This information shall be submitted within six months of contract completion.

- Start and finish date of project
- Completed "Notice of Completion of Work" attached.

ACCEPTABLE USE DETERMINATION

The conditions imposed herein serve to address the dredged material management plan of the maximum volume of 57,000 cubic yards of sediment that will be removed during both the Jet Plow Trial and Contingency Installation Method.

For material that is to be removed during the Jet Plow Trail/Contingency Installation Method:

20. Material removed during the Jet Plow Trail will be delivered via scow to the Clean Earth Inc. dredge material processing facility at either the Koppers Seaboard Site, or the Claremont Street Site. Clean Earth Inc. shall comply with applicable AUD Authorizations and Waterfront Development Permits issues for these facilities. The material will be processed with a minimum 8% Portland cement and stockpiled in 2,500 cubic yard piles. The piles will be sampled at a frequency of 1 analytical sampling consisting of a 5-point grab.

    Each of the above referenced samples shall be analyzed for grain size, percent moisture and total organic carbon. In addition, composites shall be tested for bulk sediment chemistry. The specific analytes which must be tested for include semi-volatile organics, PCBs and aroclors, pesticides, metals, Hexavalent and Trivalent Chromium. The specific analytes required by NJ can be found at the following:

    - http://www.nj.gov/dep/srp/regs/rs/rs_appendix1.pdf
    - Hexavalent and Trivalent Chromium

21. Prior to placement at a beneficial upland placement site Clean Earth must receive approval from ODST for each 2,500 cubic yard pile.

    The PDM is conditionally acceptable for placement at the following upland placement sites:

    Dupont Grasselli Site
    The designated contractor shall comply with all conditions specified in the October 15, 2010 Remedial Action Work Plan Approval, and any amendments thereto. The

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designated contractor shall comply with all conditions specified in the document entitled "Protocol for Review, Certification and Acceptance of Off-Site Recyclable Fill Materials" dated April 5, 2011, and approved by the Site Remediation Program on April 6, 2011.

Brookfield Landfill Closure Project
The permittee has provided the Department a conditional acceptance letter from Brookfield Landfill Closure Project located in Staten Island. Placement of material from this project at the Brookfield Landfill Closure Project site is addressed in separate authorizations and approvals issued by the New York State Department of Conservation.

22. All trucks used to transport processed dredged material to the above referenced placement sites shall be tarped pursuant to the applicable State DOT requirements or applicable regulatory agency requirements.

23. If the permittee elects to dispose/use the dredged material from this project at an alternate location, written authorization must be obtained from the Office of Dredging and Sediment Technology prior to the transport of any dredged material to said alternate disposal location. Any alternate disposal/use location must obtain all required state, local and federal permits before the Office would grant a modification of this permit to transport dredged material to the alternate location.

<u>For material removed during the Contingency Installation Method that meets ERM values:</u>

24. The permittee shall comply with the testing protocol and operating conditions of the attached "Protocol for Identification, Sampling and Management of Beneficial Re-Use Material pending Placement as Final Cover after Cable Installation," dated May 31, 2011.

25. Material that is to be used as cover for the transmission lines will be unloaded and stockpiled at the Clean Earth Inc. dredge material processing facility at either the Koppers Seaboard Site, or the Claremont Street Site. Clean Earth Inc. shall comply with applicable AUD Authorizations and Waterfront Development Permits issues for these facilities.

26. Within two days of unloading from scows, the permittee shall sample the 2,500 cubic yard piles at a 5 point grab per 1 analytical sample frequency. The sampling protocol and required analytes are the same as listed above. These results shall be compared to the ERM for Sediment Quality Screening benchmarks and provided to ODST for review. If the ERM values are exceeded, the material shall be placed at an approved upland placement site.

27. Two weeks prior to re-use a cover for the transmission line, the permittee shall perform a second round of sampling as per the above condition. The sampling protocol and required analytes are the same as listed above. These results shall be compared to the ERM for Sediment Quality Screening benchmarks and provided to ODST for review. If the ERM values are exceeded, the material shall be placed at an approved upland placement site.

<u>MATERIAL REUSE CONDITIONS:</u>

28. The permittee shall comply with the attached "Protocol for Placement of Cover material (Clean Sand/Stone and Beneficial Re-Use Material) after Cable Installation," dated May 31, 2011.

29. Certified clean sand or stone shall be used if ERM values are exceeded.

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30. The permittee shall provide ODST with a construction schedule for the material reuse two weeks prior to its commencement.

31. After completion of placement of the cover material, a hydrographic survey shall be submitted to ODST.

A copy of this permit modification has been appended to the original permit. Please be advised that all other conditions of the original permit and subsequent modifications are to remain in force. If you have any questions concerning this letter, please do not hesitate to contact Kimberly Kerkuska of my staff at (609) 777-0454.

Sincerely,

Christopher Jones
Manager
Bureau of Urban Growth and Redevelopment

Attachments

c: NJDEP, Office of Dredging and Sediment Technology, attn: Gary Nickerson
AMEC Earth & Environmental, attn: Charles R. Harman
Wilentz, Goldman & Spitzer, P.A., attn: Lawrence F. Jacobs

[redacted]

BEC Construction Management, LLC 5/31/2011

Bayonne Energy Center, LLC

c/o ArcLight Capital Services, LLC
200 Clarendon Street, 55th Floor
Boston, MA 02117

Bayonne Energy Center Project
Protocol for Placement of Cover Material (Clean Sand/Stone and Beneficial Re-Use Material) after Cable Installation

1. Prior to placement, a series of placement locations will be mapped out along the excavated trench and entered into the dredge plant navigation and bucket positioning system to allow for accurate placement of the backfill material.
2. The dredge plant will be equipped with appropriate software and sensors on the dredging equipment to control the positioning and rate of descent of the bucket.
3. The dredge plant will spud down adjacent to the cable trench in Pierhead Channel using DGPS for accurate positioning. The dredge plant will be equipped with the following buckets:
   - Environmental Clamshell Bucket: To be used for placement of certified clean sand protective layer and for that portion of the beneficial reuse material that can be placed in the bucket for removal from the scow without refusal.
   - Clamshell Digging Bucket: To be used for placement of the beneficial reuse material that cannot be removed from the scow using the environmental clamshell bucket.
4. The scow carrying the backfill material will be brought alongside the dredge plant and secured.
5. Material will be removed from the scow and the dredge plant will be swung into position over planned placement location using the DGPS bucket positioning software.
6. The bucket will be lowered through the water column at a controlled rate of 2 feet per second or less to a point 2 to 3 feet above the trench bottom.
7. The bucket will be opened to allow the material to fall into the placement location.
8. The bucket will be lifted to the surface at a controlled rate of 2 feet per second.
9. Steps 5 through 8 are repeated until the next placement location exceeds the reach of the dredge plant.
10. The dredge plant will move to its next location and spud down to repeat steps 4 through 9.
11. After completion of backfill material placement, a hydrographic survey will be completed to verify no backfill material is shallower than -20 feet MLW.

#8146223.1

[redacted]

BEC Construction Management, LLC 5/31/2011

Bayonne Energy Center, LLC
c/o ArcLight Capital Services, LLC
200 Clarendon Street, 55th Floor
Boston, MA 02117

Bayonne Energy Center Project
Protocol for Identification, Sampling and Management of Beneficial Re-Use Material pending Placement as Final Cover after Cable Installation

1. In the event that BEC proceeds with the Contingency Installation Method, that is, the excavation of a dredge box for the placement of the cable, BEC proposes to utilize acceptable dredged material as final protective cover for the cable consistent with this protocol. *Note: this protocol only applies to dredged material removed as part of the Contingency Installation Method; all material removed from the Jet Plow Trial Surface Clearance will be delivered to Clean Earth for processing, if necessary, and final disposition.*
2. The BEC Dredging Inspector will make visual observations of the dredged material as it is placed in scows and make a preliminary determination as to whether the dredge material is appropriate for re-use as cover material. Dredged material primarily consisting of sand and gravel will be designated as presumptive re-use material; Dredged material primarily consisting of sediment, fine-grained material, or muck will be directed for processing and disposition as Processed Dredge Material (PDM).
3. All the dredged material will be delivered to Clean Earth's operations at the former Koppers/Seaboard Site in Kearny or to Clean Earth's operations at the Claremont Street Site in Jersey City. The presumptive re-use material will be managed in accordance with this protocol and the remaining dredged material will be processed appropriately by Clean Earth.
4. The presumptive re-use material will be dewatered in the scows at the dredging site and then delivered to either the former Koppers/Seaboard Site or the Claremont Street Site, where it will be placed upland in piles of approximately 2,500 cubic yards (cy) each. These temporary piles will be segregated from other non-BEC Project materials. Any runoff from the temporary piles will be managed by Clean Earth in a manner consistent with its permits and approvals.
5. **First analytical screening for re-use:** Within two (2) days of stockpiling, each 2,500 cy pile of presumptive re-use material will be sampled for laboratory analysis and subsequent comparison to the Effects Range-Median (ERM) for Sediment Quality Screening Benchmarks. Sampling will be collected at a frequency of 1 analytical sample consisting of a 5-point grab per each 2,500 cy.
6. If the sampling results from the first analytical screening demonstrate that a pile of the presumptive re-use material is compliant with the ERM then the pile of the presumptive re-use material will be consolidated along with other ERM compliant piles. The sampling results from the first analytical screening will be submitted to NJDEP's Office of Dredging and Sediment Technology (ODST) for review and approval. BEC's objective is to obtain a total of 21,000 cy of consolidated presumptive re-use material, which is the volume sufficient to provide three (3) feet of final protective cover for the cable.
7. The consolidated presumptive re-use material will be segregated from other materials at the facility. Any runoff from the consolidated presumptive re-use material will be managed by Clean Earth in a manner consistent with its permits and approvals.

#6146201.1
#6146201.3

8. **Second analytical screening for re-use:** Approximately 2 weeks prior to the planned start of backfilling operations, the consolidated presumptive re-use material will be sampled for laboratory analysis for comparison to the ERM. Sampling will be collected at a frequency of 1 analytical sample consisting of a 5-point grab per each 2,500 cy.
9. If the sampling results from the second analytical screening demonstrate compliance with the ERM then the material will be designated for re-used as the final protective cover for the cable. The sampling results from the second analytical screening will be submitted to ODST for review and approval.
10. If a pile of presumptive re-use material does not comply with the ERM based upon the sampling results of the first analytical screening, or if any portion of consolidated presumptive re-use material does not comply with the ERM based upon the second analytical screening, then that material will removed from the area for stockpiling and will be processed appropriately by Clean Earth.
11. In the event that BEC does not generate an appropriate volume of re-use material using this procedure, BEC proposes to supplement the final protective cover with the necessary volume of certified clean sand/stone.
12. The placement of the re-use material will be consistent with the "Procedure for Placement of Cover Material (Clean Sand/Stone and Beneficial Re-Use Material) after Cable Installation".

NOTICE OF COMPLETION OF DREDGING

Date: _____

New Jersey Department of Environmental Protection
Office of Dredging and Sediment Technology
P.O. Box 028
401 East State Street
Trenton, NJ 08625

Attn: NJDEP, ODST, Project Manager FAX: (609) 777-1914

Re: NJDEP Permit No. _____
Insert project title: _____
Location of Dredging: _____

Dear Sir/Madam:

I hereby serve notice that the DREDGING allowed by the above referenced permit has been completed as of _____, 20_____.

The dredged material was removed via mechanical____ or hydraulic____ dredging (check one).

The dredged material was/is being dewatered with discharge into _____.

The actual quantity of material dredged was _____cys. The dredged material was taken to:

1. _____ cys was taken to the Historic Area Remediation Site.
2. _____ cys used on site as per NJDEP Permit(s) #_____ _____(specify the type of permit(s)).
3. _____ cys was taken to _____ for beneficial reuse.
4. _____ cys was taken to_____ for disposal.
5. _____ cys was taken to_____ for beach nourishment.

_____
Signature of the Permittee

_____
Permittee's Name (Printed)

_____
Name of Permitted Agency/Entity

_____
Street Address

_____
City State ZIP

_____
Telephone

_____
Signature of the Contractor (if any)

_____
Contractor's Name (Printed)

_____
Name of Company

_____
Street Address

_____
City State ZIP

_____
Telephone

NYSDEC/NJDEP WQC FIELD OFFICE INSPECTOR'S FORM

Inspector Name: _____

Date/Time of Inspection: _____ USACE Contract Number: _____

Contract Reach: _____ Dredge Name: _____

State(s) Permit(s) on Dredge (Y/N): _____ NYSDEC PERMIT "Notice" on Dredge (Y/N): _____

Inspection of Dredge Bucket (Prior to Initial Use):

Type of Bucket: _____ Is the appropriate bucket being used as per State WQC? (Y/N): _____

Is the environmental bucket equipped with appropriate software/sensors to ensure complete closure of the bucket? (Y/N)_____

Is the bucket operator controlling the rate of descent so as to maximize the vertical cut; while also controlling over penetration? (Y/N)____

Description of Bucket: _____

Are all flaps (if appropriate) intact and appear operable? (Y/N): _____

Comments and additional actions taken on initial inspection: _____

Inspection of Dredge Bucket During Construction:

Type of Bucket: _____ Is the appropriate bucket being used as per State WQC? (Y/N): _____

Are sensors and software fully operational during dredging? (Y/N) _____

Describe software/sensors monitored by NY District rep._____

Description of Bucket: _____

Are all flaps (if appropriate) intact and appear operable? (Y/N): _____

Observed approximate Hoist Speed (ft/sec): _____

Comments and additional actions taken on inspection: _____

Has there been any observance of Barge Overflow of any contaminated, non-HARS, and non-Rock Dredged Material? (Y/N): _____

Is dredged material placed deliberately in barge in order to prevent spillage of material overboard? (Y/N): _____

Is sediment transport barge of solid hull construction or sealed with concrete, except as permitted for aquatic placement? (Y/N): _____

Were gunwales rinsed or hosed during inspection? (Y/N): _____

Is dredging occurring during the WQC specific "no dredging" time and area restrictions? (Y/N): _____

Have silt curtains been placed where specified in WQC? (Y/N): _____

Additional Actions and Comments: _____

STATE OF NEW YORK
PUBLIC SERVICE COMMISSION

At a session of the Public Service Commission held in the City of Albany on July 15, 2010

COMMISSIONERS PRESENT:

Garry A. Brown, Chairman
Patricia L. Acampora
Robert E. Curry, Jr.
James L. Larocca

CASE 08-T-1245 - Application of Bayonne Energy Center, LLC for a Certificate of Environmental Compatibility and Public Need for the Construction of the New York State Portion (Kings County) of a 6.6 Mile, 345 kV AC, 3 Phase Circuit Submarine Electric Transmission Facility Pursuant to Article VII of the PSL.

ORDER GRANTING APPROVAL OF
ENVIRONMENTAL MANAGEMENT AND CONSTRUCTION PLAN
SEGMENT 2

(Issued and Effective July 20, 2010)

BY THE COMMISSION:

INTRODUCTION

On November 12, 2009, the Commission issued an Order Adopting Joint Proposal and Granting Certificate of Environmental Compatibility and Public Need (Certificate) to Bayonne Energy Center, LLC (BEC), pursuant to Article VII of the PSL, for the construction of the New York State portion (Kings County) of a 6.6 Mile, 345 kV AC, 3 Phase Circuit Submarine Electric Transmission Facility (Project). The submarine electric cable will extend approximately 2.5 miles under New York waters, and will provide a dedicated connection between a new 512 MW simple-cycle natural gas-fired generating facility in Bayonne, New Jersey and the Consolidated Edison Company of New York, Inc. (Con Edison) Gowanus substation in Brooklyn.

The Certificate was issued with several requirements for compliance, as recommended by signatory parties to the Joint Proposal, including a requirement that BEC submit for public review and Commission approval, plans detailing the facility design, construction and environmental controls (i.e., the Environmental Management and Construction Plan (EM&CP)). On May 17, 2010, BEC submitted an EM&CP for construction of Segment 2 of the transmission facility.[1] The Segment 2 EM&CP includes detailed maps, practices and procedures regarding a preconstruction grapnel run, construction of the upland cable and transition vaults, installation of the submarine transmission cable via jet plow embedment, construction of the electrical interconnection within the Gowanus Substation, removal of the temporary cofferdams, and backfilling of the dredged temporary cofferdam area with clean sand.

BEC also requests a minor route change based on new survey information delineating the boundaries of privately owned underwater lands near the certified Submarine Cable Route. In order to avoid these private lands, BEC has stated that the Submarine Cable Route in Gowanus Bay will deviate approximately 150 feet maximum over a distance of 2000 feet from the certified Submarine Cable Route, as allowed by Certificate Conditions 29 and 30. According to BEC, the planned route deviation is the minimum extent necessary for engineering reasons and will maintain compliance with requirements for depth of installation.

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[1] We previously approved, by order dated March 25, 2010, an EM&CP for segment 1, which included the New York landfall, Horizontal Directional Drilling, temporary cofferdam installation and dredging within the cofferdam.

A notice that the EM&CP was filed for the second segment of the Project was published in the New York Post on May 17, 2010. The notice solicited comments on the proposed EM&CP within 30 days. On June 7, 2010, the Department of Public Service Staff (DPS Staff) submitted comments regarding the Segment 2 EM&CP. On June 15, 2010, BEC submitted responses to DPS Staff's comments. The DEC submitted comments on June 16, 2010. No other comments were received during the 30-day comment period, which ended on June 16, 2010.

COMMENTS

DPS Staff

DPS Staff reviewed the detailed arrangement and construction plans for the facilities, and identified several issues. BEC responded to those issues on June 15, 2010. In response to Staff's concern that the Segment 2 EM&CP did not include a plan for use of concrete mattresses and dredging, as required by Condition 37d of the Certificate, BEC indicated that, in the unlikely event that the use of concrete mattresses and dredging become necessary, it will submit a plan as an addendum to the Segment 2 EM&CP and the plan will be subject to a 30-day public comment period and subsequent ruling by the Public Service Commission.

BEC addressed DPS Staff's concerns regarding handling and analysis of excavated soils and evaluating their potential for re-use as backfill. Any excavated soils exhibiting evidence of contamination will be stockpiled, sampled, and analyzed separately from soils not exhibiting evidence of contamination. BEC agreed to collect composite samples of any soils planned for re-use, and to submit samples for analysis of all parameters for which soil cleanup objectives are listed in 6 NYCRR Part 375 and TAGM 4046 (or its successor). Additionally, soil samples will

be collected and analyzed by Hampton Clarke-Veritech Laboratory (HC-V), which is a New York State-certified analytical laboratory located in Fairfield, New Jersey. BEC agreed to implement quality assurance/quality control (QA/QC) measures for soil sample analysis, including collection and analysis of duplicate samples, analysis of trip and field blank samples, storage of samples in pre-cleaned sample jars at approximately 4 degrees Centigrade, and transport of samples to the HC-V Laboratory under strict chain-of-custody procedures. BEC also agreed to provide DPS Staff with documentation, not less than 30 days prior to backfilling the cofferdam locations, that confirms the proposed fill materials are from a DEC-certified "virgin source."

In response to DPS Staff's and DEC's inquiries regarding the rationale for the proposed location of the pre-installation jet plow trials, BEC explained that the location was selected because it is in a central location along the installation route, it provides adequate area for maneuvering the cable laying vessel and the survey vessels, sediment types in this location are representative of those in other portions of the route, and tidal currents flow across rather than parallel to the route in the proposed location. Although the area near the mouth of Gowanus Bay is predicted to represent worst case suspended sediment concentrations, and therefore would be a recommended location for pre-installation jet plow trials, sampling of sediments in that area indicated the presence of Class C sediments and BEC elected to avoid multiple disruptions of the sediment. DPS Staff supports the pre-installation jet plow trial route selected by BEC and agrees with BEC's rationale for minimizing the disruption of sediments near the mouth of Gowanus Bay.

DPS Staff expressed concerns regarding the proposed jet plowing and water quality monitoring. Specifically, DPS

Staff requested that BEC notify the DEC and DPS Staff prior to initializing jet plow installation and provide progress reports and changes in the jet plow installation schedule. DPS Staff also requested that BEC clarify the proposed methods for determining up-current and down-current orientation during water quality monitoring. BEC agreed to notify the DEC and DPS Staff prior to initializing jet plow installation. Tidal currents will be recorded at the time of water quality monitoring based on predicted tide information and field observations. DEC also raised similar concerns and has requested confirmation of the trial results in the area of the greatest sediment concentration (Gowanus Bay). In response to DPS Staff's inquiry regarding the schedule for inspections of sedimentation controls in upland construction areas, BEC proposed regularly scheduled inspections by the contractor weekly and immediately following every storm event.

DPS Staff requested the resume of M/S Hawkeye LLC, which is the Contractor that will perform the high voltage work at Con Edison properties. According to BEC's response, Hawkeye LLC, as a subcontractor to ABB, will perform ductbank and upland cable installation prior to the actual point of interconnect at the Gowanus Substation. ABB is the ductbank and upland cable installation Contractor. BEC confirmed that Hawkeye LLC is an approved Con Edison contractor.

DEC

On June 16, 2010, DEC provided comments on the Segment 2 EM&CP. BEC submitted their responses to DEC comments on June 22, 2010. The DEC expressed concerns regarding the methods for cable burial in the channel to depths required by the Army Corps of Engineers (ACOE). Specifically, the DEC requested that BEC provide methods for dredging and dredged material handling in the event that dredging will be necessary for achieving the burial depths specified in the ACOE permit. In its response, BEC provides

Special Conditions (B), (C), and (S) of the ACOE permit issued on April 12, 2010. Special Conditions (B) and (C) specify burial depth requirements for the BEC submarine transmission cable along Federal Navigation Channels. Special Condition (S) describes a contingency plan in the event that, due to geologic conditions, topographic features, or buried obstructions, the permitted burial depths within the limits of the Federal Navigation channels have not been achieved but are within 10% of the authorized burial depth. According to Special Condition (S), any failure to achieve the minimum authorized burial depth by more than 10% shall be considered an issue of non-compliance with the ACOE permit.

In their response to the DEC's comments, BEC states that they have evaluated the required burial depths specified in the ACOE permit and they anticipate that they will be able to achieve all required burial depths with the jet plow. Should dredging be required in the New York portion of the route, BEC states that information on the volume of material to be removed, the proposed equipment and procedures for dredging, and the interim and ultimate placement of the dredge material will be provided to DPS Staff and DEC.

In response to DEC's concerns regarding the construction schedule for assessment of the jet plow trial results and subsequent adjustments to jet plow operating conditions, BEC clarified that the construction schedule provided in the Segment 2 EM&CP was prepared under the assumption that the jet plow trials will demonstrate that Total Suspended Sediments (TSS) threshold guidance criterion will be satisfied and no adjustments to the jet plow operation will be required. In the event that the TSS threshold guidance criterion are not met, BEC agrees to report such conditions and work with DPS Staff and DEC to evaluate and implement reasonable modifications to the jet plow operating conditions. BEC anticipates that the data evaluation and implementation of

reasonable modifications to the jet plow operating conditions can be completed within one or two days. DEC recommends that at least three days should be allocated for evaluation of the data and implementation of reasonable modifications prior to jet plow installation, in case the best-case scenarios are not achieved during the jet plow trials.

The DEC made several comments regarding the Draft Benthic Mitigation Plan, included as Appendix I to the Segment 2 EM&CP. Specifically, DEC inquired about the proposed methodology for statistical analysis of community similarities; advised that pre- and post-construction sampling of benthic community populations should be conducted during corresponding seasons to minimize the effects of seasonal fluctuations on the survey; and identified measures for benthic community mitigation, if necessary. BEC agreed to conduct pre- and post-construction sampling at a consistent time (either June or late September) to minimize the effects of seasonal population variability on the study. BEC will use a percent similarity (PS) statistical measure to monitor benthic populations over time and evaluate the post-construction benthic community recovery. In the event that mitigation of the benthic community is necessary, BEC agrees to develop and implement appropriate mitigation measures in consultation with DEC.

In response to DEC's request, BEC agreed that all laboratory analyses conducted to support project efforts in New York State will be conducted by a laboratory certified by the New York State Department of Health.

DISCUSSION AND CONCLUSION

The Segment 2 EM&CP did not include a plan for use of concrete mattresses and dredging, as required by Condition 37.d of the Certificate. Should the use of concrete mattresses or dredging become necessary during the course of Segment 2

activities, BEC shall submit a plan as an addendum to the Segment 2 EM&CP. Any plan for dredging operations shall include information on the volume of material to be removed, the proposed equipment and procedures for dredging, and the interim and ultimate placement of the dredge material.

In the event that the TSS threshold guidance criteria are not met during jet plow trials, BEC agrees to report such conditions and to work with DPS Staff and DEC to evaluate and implement reasonable modifications to the jet plow operating conditions. However, BEC contends that evaluation of the TSS data and implementation of reasonable modification may be achieved in one to two days. DEC recommends that at least three days should be allocated for evaluation of the data and implementation of reasonable modifications prior to jet plow installation.

DPS Staff suggests that if all TSS threshold guidance criteria are satisfied for the entire jet plow trials, BEC should be permitted to begin jet plow installation operations immediately following notification to DPS Staff and DEC of the jet plow trial monitoring results. However, in the event TSS threshold guidance criteria are not met during any part of the jet plow trials, at least three days should be allocated for evaluation of the data and implementation of reasonable modifications prior to commencement of jet plow installation. We conclude that the three day period provides adequate time for DPS Staff and DEC to evaluate the TSS data and consult with BEC to implement reasonable modifications, and will not unreasonably delay the commencement of installation of the submarine cable system.

The comments of DPS Staff and DEC have been adequately addressed. We will require that the additional information, as discussed above, be incorporated into the EM&CP and that BEC

submit the revised EM&CP to the Secretary for acceptance before commencing work.

Regarding BEC's request for a minor route change in the Submarine Cable Route in Gowanus Bay, we agree that the proposed route deviation is the minimum extent necessary for engineering reasons and will maintain compliance with requirements for depth of installation. In addition, the proposed route deviation will not increase the risk of significant environmental impacts to the project area and will not create a conflict with any specific provision of the Certificate. Therefore, we approve of the minor route change proposed by BEC.

The Commission orders:

1. The Environmental Management and Construction Plan (EM&CP), submitted by Bayonne Energy Center LLC (BEC), for Segment 2 is approved, subject to the following conditions:

(a) BEC shall incorporate the additional information provided in the responses to comments and in the body of this order into the EM&CP, and submit the revised EM&CP to the Secretary for acceptance, prior to commencing construction activity for Segment 2.

(b) The environmental Inspector shall be on site, as required by Certificate Condition 68, at all times during construction activities within water bodies, and waterfront areas.

(c) In the event that the use of concrete mattresses and dredging becomes necessary, BEC shall submit a plan as an Addendum to the Segment 2 EM&CP that includes, at a minimum, information on the volume of material to be removed, the proposed equipment

and procedures for dredging, and the interim and ultimate placement of the dredge material.

(d) In the event TSS threshold guidance criteria are not met during any part of the jet plow trials: (i) a consultation period not to exceed three days will be allocated for evaluation of the data and implementation of reasonable modifications prior to commencement of jet plow installation; and, (ii) jet plow installation may not commence without the written consent of the DPS Staff Director, Office of Energy Efficiency and the Environment, following notice and consultation with DEC.

2. The minor route change proposed by BEC is approved.

3. This proceeding is continued.

By the Commission,

Jaclyn A. Brilling

Digitally Signed by Secretary
New York Public Service Commission

JACLYN A. BRILLING
Secretary

STATE OF NEW YORK
PUBLIC SERVICE COMMISSION

At a session of the Public Service Commission held in the City of Albany on November 12, 2009

COMMISSIONERS PRESENT:

Garry A. Brown, Chairman
Patricia L. Acampora
Maureen F. Harris
Robert E. Curry, Jr.
James L. Larocca

CASE 08-T-1245 - Application of Bayonne Energy Center, LLC for a Certificate of Environmental Compatibility and Public Need for the Construction of the New York State Portion (Kings County) of a 6.6 Mile, 345 kV AC, 3 Phase Circuit Submarine Electric Transmission Facility Pursuant to Article VII of the PSL.

ORDER ADOPTING THE TERMS OF A JOINT PROPOSAL AND GRANTING CERTIFICATE OF ENVIRONMENTAL COMPATIBILITY AND PUBLIC NEED, WITH CONDITIONS, AND CLEAN WATER ACT §401 WATER QUALITY CERTIFICATION

(Issued and Effective November 12, 2009)

BY THE COMMISSION:

INTRODUCTION

On October 17, 2008, Bayonne Energy Center, LLC (BEC, Applicant) filed its application for a certificate of environmental compatibility and public need for an electric transmission facility, pursuant to Public Service Law (PSL) Article VII (the Application).[1] The Applicant proposes the construction, operation and maintenance of the New York State portion of the Bayonne Energy Center Project (Project), a 345 kilovolt (kV) alternating current (AC) submarine electric cable system, associated upland cable, and interconnection equipment (collectively, the Facility). On October 5, 2009,

[1] The Application refers to the documents filed on October 17, 2008 and the subsequent supplemental filings submitted December 5, 2008 and January 21, 2009 deemed in compliance with PSL §122 as of January 21, 2009 by letter of the Secretary to the Commission (Secretary) dated January 29, 2009.

Appendix B

PROPOSED § 401 WATER QUALITY CERTIFICATION

NEW YORK STATE PUBLIC SERVICE COMMISSION
WATER QUALITY CERTIFICATION

Pursuant to: Section 401 of the Clean Water Act, 33 U.S.C. § 1341 (a)(1); Article VII of the New York State Public Service Law; 16 NYCRR Subpart 85-2; and 6 NYCRR Section 608.9.

Certification Issued to: Bayonne Energy Center, LLC
c/o Pure Energy Resources, LLC
25 Mall Road, Suite 100
Burlington, MA 01803

Facility Description

Bayonne Energy Center, LLC ("BEC") proposes to construct, operate, and maintain a 6.6-mile, 345 kilovolt alternating current (345 kV AC), 3 phase circuit, submarine electric transmission facility. The facility will run under the sea floor of Upper New York Bay and will connect BEC's electric generation facility in Bayonne, New Jersey to the Consolidated Edison Company of New York, Inc., Gowanus Substation in Brooklyn, New York. The details and justification for the Facility are contained in the administrative record before the Public Service Commission in Case 08-T-1245.

Location of Facility

The Facility will consist of a 6.6-mile, 345 kV AC, 3 phase circuit, submarine electric transmission cable and related equipment. All of the Facility will be buried except for a short portion of the upland transmission cable and associated electrical interconnection equipment within the existing Consolidated Edison Gowanus Substation. The proposed Facility route lies underneath the sea floor of the Upper New York Bay and underneath the 25th Street Pier in Brooklyn, New York. No streams or freshwater wetlands are crossed. The right-of-way will be maintained in accordance with the Environmental Management and Construction Plan ("EM&CP") for the proposed line, and the Certificate of Environmental Compatibility and Public Need (the "Certificate").

Certification

The New York State Public Service Commission certifies pursuant to § 401 of the Clean Water Act, 33 U.S.C. § 1341(a)(1), and Article VII of the New York State Public Service Law, 16 NYCRR Subpart 85-2, and 6 NYCRR Section 608.9, that if BEC submits an acceptable EM&CP and complies with the conditions stated below, construction of the Facility will comply with the applicable requirements of Sections 301, 302, 303, 306, and 307 of the Clean Water Act, as amended, and will not violate New York State water quality standards and requirements. This certification is issued in conjunction with the Certificate issued to BEC in Case 08-T-1245, and any EM&CP as approved.

Water Quality:

During the jet plow installation of the cable, the concentrations of the chemical constituents listed below, as measured in the samples collected 500 feet down-current of the jet plow shall not exceed the greater of: (A) the levels set forth in the table below or (B) 1.3 times the highest ambient background

level measured during the same sampling day at the up-current background station at the same depth as the down-current sample.

Constituent	Standard or Guidance Value (ug/L)
Dissolved arsenic	36
Dissolved cadmium	7.7
Dissolved copper	7.9
Dissolved Lead	204
Total Mercury	0.05
PCBs per aroclor	0.2

All water quality laboratory analyses required in this Certification must be conducted by a laboratory certified by the New York State Department of Health. If the compliance criteria described above are exceeded at any time during the installation, additional water quality sampling shall take place at the location of the exceedance for subsequent cable installation passes.

Conditions

1. No in-water work shall commence until all pre-construction conditions relating to such work contained in the Certificate have been met to the satisfaction of the New York State Public Service Commission.

2. Construction and operation of the Facility shall at all times be in conformance with the application in Case 08-T-1245, to the degree not superseded by the Certificate, and all conditions of approval contained in the Certificate.

3. Construction and operation of the Facility shall at all times be in conformance with the terms and conditions of the Joint Proposal dated October 5, 2009, and filed in Case 08-T-1245, to the degree not superseded by the Certificate.

4. Construction and operation of the Facility shall at all times be in conformance with the EM&CP, and all conditions incorporated in any order approving the EM&CP, in Case 08-T-1245.

5. BEC shall provide a copy of this certification to the U.S. Army Corps of Engineers along with a copy of the application, Joint Proposal, Certificate, EM&CP, and order approving the EM&CP (and all subsequent EM&CPs and approval orders) in Case 08-T-1245 so that the U.S. Army Corps of Engineers will have a complete record of the conditions that apply hereto.

6. BEC shall provide to all construction contractors complete copies of the Article VII Certificate, the approved EM&CP, and this certification.

Certified by:

Name: FLOYD E. BARWICK
Office of Energy Efficiency and the Environment
New York State Department of Public Service
Three Empire State Plaza
Albany, New York 12223

STATE OF NEW YORK
DEPARTMENT OF STATE
ONE COMMERCE PLAZA
99 WASHINGTON AVENUE
ALBANY, NY 12231-0001

DAVID A. PATERSON
GOVERNOR

LORRAINE A. CORTÉS-VÁZQUEZ
SECRETARY OF STATE

March 31, 2009

Mr. Payson R. Whitney, III, PE
Senior Engineer - Land Development & Engineering
ESS Group, Inc.
888 Worcester Street - Suite 240
Wellesley, Massachusetts 02482

Re: F-2008-0886
U.S. Army Corps of Engineers/New York District Permit Application NAN-2008-1564-WCA - Bayonne Energy Center (Case #08-T-1245)
Construct, operate and maintain a 512 MW electric operating facility and the installation of a 345 kv submarine transmission Cable across and in the bed in Upper NY Bay & Gowanus Bay.
Gowanus Bay, City of Brooklyn, Kings County
General Concurrence

Dear Mr. Whitney:

The Department of State received your Federal Consistency Assessment Form and consistency certification and supporting information for this proposal on November 18, 2008.

The Department of State has determined that this proposal meets the Department's general consistency concurrence criteria. Therefore, further review of the proposed activity by the Department of State, and the Department's concurrence with an individual consistency certification for the proposed activity, are not required.

This General Concurrence is without prejudice to and does not obviate the need to obtain all other applicable licenses, permits, other forms of authorization or approval that may be required pursuant to existing State statutes including permission from the New York State Ofice of General Services for the use of the New York State-owned underwater lands and permits from the New York State Department of Environmental Conservation and furnishing that department the information necessary for crafting those permits.

When communicating with us regarding this matter, please contact us at (518) 474-6000 and refer to our file #F-2008-0886.

Sincerely,

Jeff Zappieri
Supervisor of Consistency Review
Office of Coastal, Local Government
and Community Sustainability

JZ/dc
cc: COE/New York District - George Nieves/James Cannon
DEC Environmental Permits - Betsy Hohenstein
DEC/Region 2 - John Cryan
NYS OGS - Al Bauder
NYS PSC - Philipose Philip
NYC WRP - Eddie Greenfield

STATE OF NEW JERSEY
DEPARTMENT OF ENVIRONMENTAL PROTECTION
DIVISION OF LAND USE REGULATION
501 East State Street, Station Plaza 5, 2nd Floor
P.O. Box 439, Trenton, New Jersey 08625-0439
Fax: (609) 777-3656 or (609) 292-8115
www.state.nj.us/dep/landuse

PERMIT

In accordance with the laws and regulations of the State of New Jersey, the Department of Environmental Protection hereby grants this permit to perform the activities described below. This permit is revocable with due cause and is subject to the limitations, terms and conditions listed below and on the attached pages. For the purpose of this document, "permit" means "approval, certification, registration, authorization, waiver, etc." Violation of any term, condition or limitation of this permit is a violation of the implementing rules and may subject the permittee to enforcement action.	Approval Date JAN 12 2010 Expiration Date JAN 12 2015

Permit Number/s	Type of Approval/s	Enabling Statute/s
0901-08-0001.1 WFD 080002, WFD 080003	Waterfront Development IP Upland, Waterfront Development IP In Water and Water Quality Certificate	N.J.S.A. 12:5-3 N.J.S.A. 58:10A

Applicant	Site Location
Bayonne Energy Center, LLC attn: Neil Collins 25 Mall Road – Suite 100 Burlington, MA 01803	Block: 482 Lot: 9 City of Bayonne, Hudson County, New Jersey

Bayonne Energy Center will construct a 512 megawatt electric power generating and transmission facility located within Lot 9 of Block 482 in the City of Bayonne, Hudson County, New Jersey. The upland portion of the project consists of an electric power generating station and installation of 0.6 miles of three electric transmission cables. The in water component of this project consists of three 6.3 mile long electric transmission cables installed via jet plow embedment crossing the Kill Van Kull, Upper New York Bay and Gowanus Bay making landfall south of the Lafarge Cement Brooklyn Terminal in New York connecting to the New York Independent Operator electrical grid.

This permit is authorized under, and in compliance with the following Rules on Coastal Zone Management, N.J.A.C. 7:7E-1.1 et seq., specifically: *Finfish migratory pathways* 7:7E-3.5, *Navigation channels* 7:7E-3.7, *Ports* 7:7E-3.11, *Filled waters edge* 7:7E-3.23, *Historic and Archaeological Resources* 7:7E-3.36, *Endangered or threatened wildlife or vegetation species habitats* 7:7E-3.38, *Special urban areas* 7:7E-3.43, *New dredging* 7:7E-4.7, Subchapter 5 and 5A Impervious and vegetative cover limits, *Energy facility use rule* 7:7E-7.4, *Dredge material placement on land* 7:7E-7.12, *Marine fish and fisheries* 7:7E-8.2, *Air quality* 7:7E-8.10 and *Public trust rights* 7:7E-8.11.

By issuance of this permit, the State of New Jersey does not relinquish tidelands ownership or claim to any portion of the subject property or adjacent properties. The permittee shall allow an authorized Division representative the right to inspect the construction pursuant to N.J.A.C. 7:7E-1.5(b)4.

Prepared by

Kimberly Kefkuska
Senior Geologist

THIS PERMIT IS NOT EFFECTIVE AND NO CONSTRUCTION APPROVED BY THIS PERMIT, OR OTHER REGULATED ACTIVITY, MAY BE UNDERTAKEN UNTIL THE APPLICANT HAS SATISFIED ALL PRE-CONSTRUCTION CONDITIONS AS SET FORTH IN THIS PERMIT.

Received or Recorded by County Clerk

This permit is not valid unless authorizing signature appears on the last page.

STANDARD CONDITIONS:

1. **Extent of approval:**
   a. This document grants permission to perform certain activities that are regulated by the State of New Jersey. The approved work is described by the text of this permit and is further detailed by the approved drawings listed herein. All work must conform to the requirements, conditions and limitations of this permit and all approved drawings.

   b. If you alter the project without prior approval, or expand work beyond the description of this permit, you may be in violation of State law and may be subject to fines and penalties. Approved work may be altered only with the prior written approval of the Department.

   c. You must keep a copy of this permit and all approved drawings readily available for inspection at the work site.

2. **Acceptance of permit:** If you begin any activity approved by this permit, you thereby accept this document in its entirety, and the responsibility to comply with the terms and conditions. If you do not accept or agree with this document in its entirety, **do not begin** construction. You are entitled to request an appeal within a limited time as detailed on the attached *Administrative Hearing Request Checklist and Tracking Form.*

3. **Recording with County Clerk:** You must record this permit in the Office of the County Clerk for each county involved in this project. You must also mail or fax a copy of the front page of this permit to the Department showing the received stamp from each County Clerk within 30 days of the issuance date

4. **Notice of Construction:** You must notify the Department in writing at least 7 days before you begin any work approved by this permit by submitting the attached construction report. The Construction Reports are also available at www.nj.gov/dep/landuse.

5. **Expiration date:** All activities authorized by this permit must be completed by the expiration date shown on the first page unless otherwise extended by the Division. At that time, this permit will automatically become invalid and none of the approved work may begin or continue until a replacement permit is granted. (Some permits may qualify for an extension of the expiration date. Please contact the Department for further information.)

6. **Rights of the State:**
   a. This permit is revocable and subject to modification by the State with due cause.

   b. Representatives from the State have the statutory authority to enter and inspect this site to confirm compliance with this permit and may suspend construction or initiate enforcement action if work does not comply with this permit.

   c. This permit does not grant property rights. The issuance of this permit shall not affect any action by the State on future applications, nor affect the title or ownership of property, nor make the State a party in any suit or question of ownership.

7. **Other responsibilities:** You must obtain all necessary local. Federal and other State approvals before you begin work. All work must be stabilized in accordance with the *Standards for Soil Erosion and Sediment Control in New Jersey*, and all fill material must be free of toxic pollutants in toxic amounts as defined in section 307 of the Federal Act.

SPECIAL CONDITIONS IN ADDITION TO THE STANDARD CONDITIONS:

8. The permittee shall immediately inform the Department of any unanticipated adverse effects on the environment not described in the application or in the conditions of this permit.

9. Consistency with the Areawide Water Quality Management Plan

   The Division of Land Use Regulation has not reviewed this application for consistency with the Areawide Water Quality Management Plan and the issuance of this permit shall not be construed as an approval of any wastewater management plan for this project or site. There shall be no construction of any sewage generating structures unless and until the proposed development has been found to be consistent with the appropriate areawide water quality management plan.

10. Any regulated activities undertaken on the site before a copy of this recorded restriction is submitted to the Department will be considered in violation of the implementing rules and this permit

11. All necessary local, Federal, and other State approvals must be obtained by the applicant prior to the commencement of the herein-permitted activities. Approvals from the following may be required: The US Army Corps of Engineers and the Bureau of Tidelands Management, NJDEP for the proposed project.

12. All sediment barriers and other soil erosion control measures shall be installed prior to commencing any clearing, grading or construction onsite, and shall be maintained in proper working condition throughout the entire duration of the project.

13. In order to protect Shortnose Sturgeon within the Kill Van Kull, Upper New York Bay and Gowanus Bay, no in-water filling, pile-driving, or sediment generating activities are permitted within any watercourse onsite between March 1st through June 30th of each year. Furthermore, any activity outside a watercourse, which would likely introduce sediment into the watercourse and/or increase its turbidity, is also prohibited during this period. The Department reserves the right to suspend all regulated activities onsite should it be determined that the applicant has not taken proper precautions to ensure continuous compliance with this condition.

14. This area is a documented and suitable habitat for Shortnose Sturgeon, a federally listed endangered species. Therefore, the permittee shall report any new sturgeon sightings to the Endangered and Nongame Species Program, New Jersey Department of Environmental Protection at (609) 292-9400.

15. Mitigation is required for the State open water impacts associated the installation of the electric transmission cables that are located in an existing mitigation area approved under Division file No. 0901-02-0008.6 WFD 060002 on August 2, 2007. **Therefore, within 30 days of the issuance of this permit, the permittee must submit a mitigation plan for these impacts to the Division of Land Use Regulation for review and approval. Prior to commencement of any regulated activities authorized by this permit, the Division must approve of the proposed mitigation project in writing.** Failure to comply with this condition will subject the permittee to appropriate enforcement action.

16. The drawings hereby approved are seven (7) sheets, prepared by RPMS Consulting Engineers, all dated November 16, 2009, unrevised (unless otherwise noted), collectively entitled, "Bayonne Energy Center, LLC, Bayonne Energy Center Project, Submarine Transmission Cable Plans;"

    "Submarine Transmission Cable Route," DRAWING No. 1;

    "Upland Cable Route," DRAWING No. 2;

"New Jersey Landfall," DRAWING No. 3;
"Submarine Cable Route," DRAWING No. 4;

"Submarine Cable Route, Landfall Dredge Plan," DRAWING No. 5; and

"Submarine Cable Route Details," DRAWING No. 6, last revised December 9, 2009.

"CLIENT/PROJECT TITLE, PURE ENERGY RESOURCES DEVELOPMENT, BAYONNE ENERGY CENTER, 401 HOOK ROAD, BAYONNE, NJ 07002, GENERAL ARRANGEMENT SITE PLAN, WORLEYPARSONS DWG. NO. BECP-1-DW-111-002-101," date signed November 16, 2009 and prepared by Worley Parsons.

PROJECT SPECIFIC DREDGING CONDITIONS:

17. **Within 30 days of permit issuance, the permittee shall submit the following for review and approval:**
    - A sampling and analysis plan for the material that will be removed from within the cofferdam.
    - A proposed sampling and analysis plan that will characterize the material in the newly added section of the transmission cable route. As a reference, the plan should be similar to the testing and analysis that was approved in the April 24, 2008, letter to Bryan C. Natale of the ESS Group, Inc.

18. Sediment data from the cofferdam and the transmission route shall be provided to the Office of Dredging and Sediment Technology 1 month prior to the commencement of dredging.

19. Dredging and coffer dam installation is prohibited from February 1st to May 31st of any given year in order to protect winter flounder early life stages.

20. Dredging of soft, fine-grained material shall be accomplished using a closed clamshell environmental bucket.

21. A closed clamshell environmental bucket shall be used until refusal at which time a clam shell digging bucket or dredge excavator may be used to complete the project.

22. The permittee shall employ the services of an independent dredging inspector to monitor dredging activities twice per week. The permittee shall submit the resume of the dredging inspector to the Department for review and receive written approval prior to the initiation of dredging.

23. The dredge shall be operated so as to control the rate of descent of the bucket so as to maximize the vertical cut of the clamshell bucket while not penetrating the sediment beyond the vertical dimension of the open bucket (i.e. overfilling the bucket). This will reduce the amount of free water in the dredged material, will avoid overfilling the bucket, and minimize the number of dredge bucket cycles needed to complete the dredging contract. The dredging contractor shall use appropriate software and sensors on the dredging equipment to ensure consistent compliance with this condition during the entire dredging operation. The independent dredging inspector shall monitor the operation of the software and sensors during the inspections required by Condition #34 of this authorization. Any malfunction of the software and sensors on the dredge at any time shall be immediately reported to the independent dredging inspector and the permittee by the dredging contractor and shall be immediately repaired to working order.

24. The closed clamshell environmental bucket shall be equipped with sensors to ensure complete closure of the bucket before lifting the bucket. Said sensors shall be operational during the entire dredging operation.

25. Where a closed clamshell environmental bucket is required, it shall be lifted slowly through the water, at a rate of 2 feet per second or less.

26. Dredged material shall be placed deliberately in the barge in order to prevent spillage of material overboard.

27. A "No Barge Overflow" applies to the dredging of Maintenance/Holocene sediments. "Barge Overflow" is permitted for the dredging of Pleistocene sediments only.

28. All barges or scows used to transport sediment shall be of solid hull construction or be sealed with concrete.

29. The gunwales of the dredge scows shall not be rinsed or hosed during dredging except to the extent necessary to ensure the safety of workers maneuvering on the dredge scow.

30. All decant water holding scows shall be water tight and of solid hull construction.

31. Decant water from this project may only be discharged within the Kill Van Kull in close proximity to the dredging contract area. Discharge to another receiving waterbody requires prior approval from the Department, and may require a New Jersey Discharge Pollutant Elimination System/Discharge to Surface Water (NJDPES/DSW) permit.

32. All decant water shall be held in the decant holding scow a minimum of 24 hours after the last addition of water to the decant holding scow. Said water contained in the decant holding scow may only be discharge after this mandatory 24 hour retention time.

    Should the contractor wish to reduce the required holding time, the contractor shall demonstrate that the reduced holding time is sufficient to meet a total suspended solids (TSS) background value of 30 mg/L. This TSS action level is consistent with the ambient TSS results presented in the NY District study entitled "NY and NJ Harbor Deepening Project - Total Suspended Solids (TSS) Monitoring, Interim Report" (January 2006). The total suspended solids shall be determined through gravimetric analysis. No discharge shall be permitted from the decant holding scow until the results of the gravimetric analysis have confirmed that the 30 mg/L background level has been achieved. No additional water shall be added to the decant holding scow between the time of sample acquisition and discharge. Upon successful demonstration that the reduced holding time is sufficient to meet the TSS background level of 30 mg/L, the monitoring of TSS may be suspended and the demonstrated settling time shall replace the 24 hour minimum. A successful demonstration of the reduced holding time efficiency shall be determined once three consecutive TSS analyses have confirmed that the 30 mg/L action level has been achieved by the reduced holding time.

    Should the contractor wish to demonstrate this reduced holding time, all records including time of last addition of decant water into the scow, time of TSS sampling and the results of TSS sampling shall be submitted to the NJDEP as soon as they become available, together with a request for a reduced holding time.

33. During pumping of the decant water from the holding scow, great care shall be taken to avoid re-suspending or pumping sediment which has settled in the decant holding scow.

34. The dredging contractor shall complete and submit the attached Dewatering Form to the independent dredging inspector on a weekly basis as part of the Quality Control Report provided to the permittee. Said Dewatering Form shall be certified by the independent dredging inspector that they have witnessed the dewatering process during the preceding week. The permittee shall submit the completed Dewatering Form with appropriate certifications by fax to the Office of Dredging and Sediment Technology for the preceding week.

35. The independent dredging inspector shall perform inspections of the dredging contract a minimum of twice per week using the attached WQC Field Inspector form. The permittee shall submit the completed inspection forms to the NJDEP on at least a weekly basis.

36. REPORTING REQUIREMENTS: At the completion of this contract, the permittee shall submit the following information to the Department. This information shall be submitted within six months of contract completion.

- Start and finish date of project
- Post-dredge hydrographic survey
- Completed "Notice of Completion of Work" attached.

ACCEPTABLE USE DETERMINATION

37. The permittee has provided the Department a conditional acceptance letter from Waste Management Grows for the 500 cubic yards of material that will be dredged from within the cofferdam.

38. All trucks used to transport processed dredged material to the above referenced placement sites shall be tarped pursuant to the applicable State DOT requirements or applicable regulatory agency requirements.

39. If the permittee elects to dispose/use the dredged material from this project at an alternate location, written authorization must be obtained from the Office of Dredging and Sediment Technology prior to the transport of any dredged material to said alternate disposal location. Any alternate disposal/use location must obtain all required state, local and federal permits before the Office would grant a modification of this permit to transport dredged material to the alternate location.

Christopher Jones, Manager
Bureau of Urban Growth and Redevelopment

1/12/10
Date

C: City of Bayonne Construction Official
Gary Nickerson, Office of Dredging and Sediment Technology, NJDEP
Applicant w/ attachments
AMEC Earth & Environmental attn: Charles Harman w/ attachments

U.S. Department of Homeland Security

United States Coast Guard

Commander
United States Coast Guard
Sector New York

212 Coast Guard Drive
Staten Island, NY 10305
Staff Symbol: (wwm)
Phone: (718) 354-4195
Fax: (718) 354-4190

Coast Guard Sector New York Project Notification Form

Instructions: Type or print clearly and email to Jeff.M.Yunker@uscg.mil or fax to (718) 354-4190. **USCG notification, review and approval will generally take a MINIMUM of 5 business days. Authorization to proceed will not be given until five (5) days after Coast Guard approval is granted. This timeline also applies to any revisions to an approved project. Applicants must plan accordingly. Authorization is granted under the Ports and Waterways Safety Act (33 USC 1225(a)(2)(C). Violations of required safety measures may subject you to civil penalty proceedings in accordance with 33 CFR 1.07.**

Notification is required for all projects:

1. Within any charted or Federal Channel, 2. Outside of the Pierhead Line on the East and Hudson Rivers, Upper New York Bay, and The Narrows, 3. Within the highlighted waters of the western Long Island Sound approach to NY Harbor (see attachment). 4. Diving Operations within the VTS AOR (bulkhead / ship inspections, etc and not within any channel) need only be reported to the VTS 15 minutes before beginning and upon completion at 718.354.4088. 5. Side-scan, towed sonar, or other surveys, conducted as per the Inland Navigation Rules, within the VTS AOR need to check in with VTS NY as above. These surveys outside the VTS AOR do not need Coast Guard approval.

Requests for Notice to Mariners outside of these work areas must be faxed to 617.223.8073 or emailed to LNM@d1.uscg.mil.

INLAND NAVIGATION RULES APPLY TO ALL PROJECTS.

Failure to properly notify the Coast Guard WILL result in project delay.

Administrative Point of Contact:			
Address:			
Phone:	Fax:		
Project Location:			
Project Description:			
Start Date:	Finish Date:	Work Days: (M-F, M-Sat, etc.)	Work Hours:
Position of Equipment (detailed physical description):			
Vessels on Scene (Include Vessel name, description, State Registration number):			
24-hr On-Scene Point of Contact:			

Rev: 19 June 2007

EXHIBIT C

Empire Wind 1

Case 21-T-0366

Appendix Z

Decommissioning Plan Part 2

REV1

REDACTED

Empire Wind 1 Project
Case #21-T-0366

Decommissioning Plan
Part 2

Prepared for:



Empire Offshore Wind LLC
600 Washington Blvd Suite 800
Stamford, Connecticut 06901

Prepared by:



10 Post Office Square, Suite 1100
Boston, MA 02109

May 2024

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ACRONYMS AND ABBREVIATIONS

Applicant	Empire Offshore Wind LLC
BOEM	Bureau of Ocean Energy Management
Certificate	Certificate of Environmental Compatibility and Public Need
Commission	New York State Public Service Commission
Con Edison	Consolidated Edison Company of New York, Inc.
DPS	New York State Department of Public Service
EM&CP	Environmental Management and Construction Plan
Empire	Empire Offshore Wind LLC
EW 1	Empire Wind 1
HDD	horizontal directional drill
HVAC	high-voltage alternating-current
kV	kilovolts
km	kilometers
Lease Area	Renewable Energy Lease Area OCS-A 0512
LICFA	Long Island Commercial Fishing Association
m	meters
mi	miles
nm	nautical miles
NYCDEP	New York City Department of Environmental Protection
NYCDOT	New York City Department of Transportation
NYCSBS	New York City Department of Small Business Services
NYISO	New York Independent System Operator, Inc.
NYS	New York State
NYSDEC	New York State Department of Environmental Conservation
NYSDOS	New York State Department of State
NYSOGS	New York State Office of General Services
NYSPSC	New York State Public Service Commission
POI	Point of Interconnection
Project	Portions of the EW 1 Project transmission system located within the State of New York
PSL	New York State Public Service Law
SBMT	South Brooklyn Marine Terminal

1. INTRODUCTION

Empire Offshore Wind LLC (Empire, or the Certificate Holder) proposes to construct and operate the Empire Wind 1 (EW 1) Project as one of two separate offshore wind projects, both to be located within the Bureau of Ocean Energy Management (BOEM) designated Renewable Energy Lease Area OCS-A 0512 (Lease Area). The proposed transmission system for the EW 1 Project will connect the offshore wind farm to the point of interconnection (POI) and will include 230-kilovolt (kV) export and 345-kV interconnection lines traversing a total of approximately 17.5 miles (mi) (15.2 nautical miles [nm] or 28.2 kilometers [km]) within the State of New York. An electric transmission line with a design capacity of 125 kV or more, extending a distance of 1 mile or more, is subject to review and approval by the New York State (NYS) Public Service Commission (Commission or NYSPSC) as a major electric transmission facility. This application was submitted to the Commission pursuant to Article VII of the New York Public Service Law (PSL) for the portions of the EW 1 Project transmission system that are located within the State of New York (collectively, the Project). The Project will interconnect to the New York State Transmission System operated by the New York Independent System Operator, Inc. (NYISO) at the Gowanus 345-kV Substation (the point of interconnection, or POI). The Gowanus 345-kV Substation is owned by the Consolidated Edison Company of New York, Inc. (Con Edison). The Project's onshore facilities, including the onshore cable route, onshore substation, and the POI, are located entirely within Brooklyn, Kings County, New York.

The Article VII components of the EW 1 Project include:

- Two three-core 230-kV high-voltage alternating-current (HVAC) submarine export cables located within an approximately 15.1-nm (27.9-km)-long submarine export cable corridor from the boundary of New York State waters 3 nm (5.6 km) offshore to the cable landfall in Brooklyn, New York.
- A 0.2-mi (0.3-km)-long onshore cable route and substation including:
    - Two three-core 230-kV HVAC EW 1 onshore export cables buried underground from the cable landfall either directly to the cable terminations or to a vault within the onshore substation
    - An onshore substation located at the South Brooklyn Marine Terminal (SBMT), which will increase the voltage to 345 kV for the onshore interconnection cables
    - Two 345-kV cable circuits, each with three single-core HVAC onshore interconnection cables, buried underground from the onshore substation to the POI.

This Decommissioning Plan is included in Part 2A and Part 2B (in-water work) of the Environmental Management and Construction Plan (EM&CP) developed for the Project. The Decommissioning Plan is developed in accordance with the Certificate of Environmental Compatibility and Public Need (Certificate), specifically conditions Z1 and Z2 (copied below). This Decommissioning Plan also addresses commitments made by Empire in its Article VII application (Section 4.1.3.3).

Certificate Condition Z1

As part of decommissioning, the Certificate Holder shall survey and use best efforts to remove installed cable protection measures that are within 2 ft of the seabed surface.

Certificate Condition Z2

The Certificate Holder shall prepare a Decommissioning Plan, for inclusion in the EM&CP for the applicable Segment. The Certificate Holder shall provide the Decommissioning Plan to the DPS Staff, NYSDEC, NYSOGS, LICFA, NYSDOS NYCDEP, NYCDOT, and NYCSBS at least forty-five (45) days prior to filing the EM&CP for the applicable Segment for review and comment. The Decommissioning Plan shall include: (i) the anticipated life of the Project; (ii) estimates of the decommissioning costs (in current dollars scrap and resale value cannot be used for offsetting decommissioning costs) for each of: (a) that portion of the submarine export cable route from the boundary of New York State territorial waters to the mean high water line (the "New York State Area"); and (b) the onshore facilities; (iii) letters of credit or performance bond with surety will be available for decommissioning and restoration as provided in the Plan; (iv) an analysis of the options for decommissioning the Project, including any cable protection measures used, and restoring the Project Area, including any decommissioning methods and potential impacts to the environment and fishermen for each option; (v) if applicable, how the Certificate Holder will address impacts of leaving any portion of the Project in place, including but not limited to, potential impacts to fishermen, fisheries, and other environmental resources, etc.; and (vi) procedures and timeframes for notifying landowners along the route about decommissioning activities. An outline of the Decommissioning Plan is attached as Appendix K to the Joint Proposal.

a. The decommissioning estimates contained in the Decommissioning Plan shall be updated based on the as-built Project, to reflect inflation, and any other increases due to labor or other costs, by a qualified independent engineer licensed in the State of New York, after one year of Project operation, and every fifth year thereafter provided that the Certificate Holder may submit an attestation with appropriate justification if there are no material changes to the previously filed decommissioning estimates. Such updates shall be filed (one year after commercial operation date and every fifth year thereafter), with the Secretary to the Commission. Scrap and re-sale value cannot be used for offsetting of decommissioning costs in the required estimate updates. The value of the letters of credit secured for decommissioning purposes shall never be reduced below the initial Decommissioning Cost Estimate.

b. The Certificate Holder shall work with DPS Staff, and/or the NYSOGS to craft a letter of credit that will establish a right for the Commission and/or NYSOGS to draw on an irrevocable letter of credit in the event of the Certificate Holder's failure to timely decommission the facilities located in the New York State Area and for the State to use such funds to restore that area in accordance with the Decommissioning Plan (the "New York State Area Letter of Credit"). The New York State Area Letter of Credit shall state on its face that it is held by and for the sole benefit of the Commission and/or NYSOGS.

c. The Certificate Holder shall engage the services of an independent trustee and enter into a Standby Trust Agreement for the administration of the funds from the Letter of Credit. The form of the Standby Trust Agreements shall be included as part of the EM&CP with proof of obtaining the relevant security.

d. The Letter of Credit shall provide that the beneficiaries thereof may, subject to the cure provisions set forth in Condition Z3, exercise their right to draw on it and enter the Project area and carry out the Decommissioning Plan in accordance with the terms of the Letter of Credit following the occurrence of any of the events set forth in subsection (i) hereof:

i. Decommissioning will commence if: (1) the Project's construction has halted for a period of 12 continuous months, unless the 12-month period of inactivity is the result of reasonably unforeseen circumstances, recommencement is being actively pursued in good faith by the Certificate Holder, the period of inactivity is due to a Force Majeure event, or the Certificate Holder otherwise obtains approval from the Commission for such construction inactivity; or (2) after commercial operation of the Project, if the Project has not generated electricity for a period of 12 continuous months, unless the 12-month period of no energy output is due to a Force Majeure event or the result of a repair, restoration, or improvement to an integral part of the Project that affects the generation of electricity and that repair, restoration, or improvement is being actively pursued in good faith by the Certificate Holder, or the Certificate Holder otherwise obtains approval from the Commission for the Project to not generate electricity for such period of time. The Certificate Holder shall file notice with the Secretary within 30 days of becoming aware of any condition which precipitates Certificate Holder's request, if it is anticipated that repairs or completion of construction (or similar) will extend beyond a 12-month inactive period; written notice shall also be provided to: (1) DPS Staff, NYSDEC, NYSDOT, and NYSDOS, and (2) and adjoining landowners of planned decommissioning and site restoration activities prior to commencement of those activities.

The commercial lifespan of the EW 1 Project is expected to be 35 years, based on the design life of the Project components. In addition to this Decommissioning Plan prepared for the EM&CP, Empire will prepare a post-operations decommissioning plan near the end of commercial operations. The post-operations plan will be developed based on review of the environmental and socioeconomic factors at the time and will include strategy and methodology that is appropriate at the time. The post-operations plan will be subject to review and approval by BOEM, which will include public comment and agency consultation.

2. DECOMMISSIONING PROCESS

The following sections outline the processes for decommissioning the Project components in Part 2A and Part 2B EM&CP based on the present day understanding of available decommissioning approaches. Environmental impacts from decommissioning activities are expected to be similar to those associated with construction of the Project, as detailed within the EM&CP. Additional decommissioning plans will be

included in Part 1 (onshore, below-grade) and Part 3 (onshore, above-grade/ substation) EM&CPs. Prior to commencing the activities and processes described within this Decommissioning Plan, Empire will notify New York State Office of General Services (NYSOGS) of planned decommissioning activities. Notifications will be delivered by mail both 6 months and 2 weeks prior to commencement of decommissioning and will include direction on where to find additional detail on the Decommissioning Plan, activities and potential impacts. In addition to direct mail, notice will also be provided in local news outlets.

The Certificate (Certificate Condition [CC] A10) allows the filing and review of the EM&CP to be segmented to facilitate construction sequencing and scheduling, provided that with its first EM&CP filing, Empire identifies the remaining EM&CP segments of on-land components of the project that do not require other permits. Empire's EM&CP for in-water work is segmented into two parts (each, a "Part") because of the anticipated timeframes to obtain the necessary approvals. Each EM&CP Part will be submitted as the following separate filings to the Department of Public Service (DPS):

- EM&CP Part 2A, which addresses all in-water work activities from the pierhead line (KP 0.6) out to KP 28 (New York State boundary), including submarine cable pre-installation and installation activities, including offshore cable jointing, as well as operations and maintenance (O&M) and decommissioning of the installed project components offshore.

- EM&CP Part 2B, which addresses all in-water work activities from the edge of the bulkhead between 29th Street and 35th Street out to the pierhead line (KP 0.6), including in-water structure removal and installation, scour protection, dredging, and submarine cable pre-installation and installation activities, onshore cable splicing and pulling, as well as operations and maintenance (O&M) and decommissioning of the installed project components offshore.

This Decommissioning Plan is intended to cover Part 2A and 2B; one letter of credit will be issued to cover the decommissioning costs for both Parts as detailed in Table 2.

2.1 Offshore Decommissioning

Per Certificate Condition Z2, for the purpose of this Decommissioning Plan the offshore facilities are defined as that portion of the submarine export cables from the boundary of New York State territorial waters to the mean high water line (the "New York State Area").

The sequence for removal of the cables is anticipated to be as follows:

- Identify cables and/or cable sections to be removed, and confirm said cables have been deenergized, tested for zero energy, grounded and energy sources locked out as necessary.

- Perform UXO survey prior to removal.

- Cable protection may be retrieved by first using mass flow excavation to clear sediment from the cable protection (i.e., concrete mattress, rock bags, or rock berms). Once uncovered, a recovery tool (grab tool) will be used to lift the cable protection and place it on the vessel.

- The buried cables may be retrieved using mass flow excavation or a grapnel to lift them from the seabed. Alternatively, or in addition, it may be necessary to use a remote operating vehicle to cut and/or attach a lifting attachment to the cable so that it can be removed and placed on the vessel.
- The recovery vessel will either 'peel out' the cable as it moves backwards along the cable route while picking it up on the winch or cable engines, or, if the seabed is very stiff, it may first underrun the cable with a suspended sheave block to lift the cable from the seabed. The use of a suspended sheave block could be carried out before by a separate vessel, such as a tug, prior to the recovery vessel 'peeling out' the cable.
- The recovery vessel will either spool the recovered cable into a carousel or chop it into lengths as it is brought onboard.
- The cable will be transported to shore and reused (preferred option), recycled, or disposed of depending on condition of cable.
- The cable removal area will naturally backfill over time. No active backfill is anticipated.

Per Certificate Condition Z1, Empire will also survey and use best efforts to remove installed cable protection measures that are within 2 ft of the seabed surface.

The portion of the submarine export cables where they make landfall at the bulkhead along the shoreline at SBMT will either be removed or cut and decommissioned in place. A decision on which decommissioning method used will be made at the time of decommissioning, based on factors such as the condition of the bulkhead at the time of decommissioning, agreements with the applicable landowner, and future site uses.

If the complete removal of the submarine export cables in New York State is not possible or not selected as the preferred decommissioning method, the cables may be decommissioned and abandoned in place subject to appropriate Agency approval. In such a case, per Certificate Condition Z1, Empire will use best efforts to remove installed cable protection measures that are within 2 ft of the seabed.

2.1.1 Offshore Decommissioning Alternatives

The anticipated treatment of the offshore facilities is described in Section 2.1. Per Certificate Condition Z2, included in Table 1 is an analysis of the potential alternatives, or options, for decommissioning the Project offshore facilities. The analysis includes alternative methods and potential impacts to the environment and fishermen for each option. The alternatives evaluated include decommissioning in place, or removal.

Table 2-1. Alternatives Analysis for Offshore Decommissioning Activities

Remain in Place	Removal
Submarine Export Cables	
Under this alternative the submarine export cables would be decommissioned and remain in place. Environmental Impacts: This alternative would avoid disturbance of benthic habitats and turbidity, and temporary impacts, including to the fishing community, from vessel activity on the water. This alternative would have the potential over time for surface exposure of the cables to fishing gear and anchors. The decommissioned cables would be marked on navigation charts. Even if the cables are decommissioned in place, Empire will make best efforts to remove installed cable protection measures that are within 2 ft of the seabed (see below), therefore some bottom disturbance and temporary vessel activity may occur along the Project route.	This alternative would include removing the submarine export cables as described above in Section 2.1. Environmental Impacts: The removal process and resulting environmental impacts would be similar to the cable installation process, but in reverse order. Measures to avoid or minimize impacts, including to other mariners and the fishing community, would be similar to those used during cable installation. Once removed, the cables would also be removed from navigation charts.
Cable Protection Measures	
Under this alternative, the installed cable protection measures would remain in place. This alternative would only be implemented if the submarine export cables are also decommissioned and remain in place (see above). Environmental Impacts: There would be no environmental impacts under this alternative. Benthic habitats would not be disturbed and there would be no impacts on mariners or the fishing community from temporary vessel activity. The location of cable protection measures would not change from that marked on as-built drawings and navigation charts after the initial installation.	This alternative would include removing the installed cable protection measures that are within 2 ft of the seabed surface. Activities and vessels required for the removal process would be similar to the installation process. Per Certificate Condition Z1, cable protection measures would need to be removed within 2 ft of the seabed surface unless consultation with NYSDEC and NYSDPS indicates leaving them in place would be preferred. Environmental Impacts: Environmental impacts from cable protection removal would be similar to the installation process. Removal would result in limited, temporary impacts to sediment, benthic habitat, and fisheries, as well as to mariners and the fishing community from vessel activities. Measures to avoid or minimize impacts, including to other mariners and the fishing community, would be similar to those used during cable installation. Once removed, the cable protection measures would also be removed from navigation charts.

3. DECOMMISSIONING COST ESTIMATES

3.1 Cost Estimates

The Project is expected to incur costs for removal and disposal of facilities associated with the offshore components of the Project. The equipment is expected to have scrap value; however, the scrap value is not factored into the cost estimate described in Section 3.

The total cost to decommission the offshore components of the Project in New York at the end of the approximate 35-year operational life (excluding salvage values) are presented in Table 2. Decommissioning cost assumptions are presented in Section 3.2.

Table 3-1. Decommissioning Cost Estimates for Offshore Project Components

Item/Activity/Effort	Total Cost	Part 2A	Part 2B
Offshore Components of the Project			
[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]
OVERALL TOTAL ESTIMATE	[redacted]	[redacted]	[redacted]

Note: Costs are presented in USD.

Per Certificate Condition Z2, using a qualified independent engineer licensed in the State of New York, Empire will update the cost estimates included in this plan based on the as-built Project to reflect inflation and any other increases due to labor or other costs. Such updates will be prepared after one year of Project operation, and every fifth year thereafter, provided that Empire may also submit a certification with appropriate justification if there are no material changes to the previously filed decommissioning estimates. Such updates will be filed (one year after commercial operation date and every fifth year thereafter), with the Secretary to the Commission. Scrap and re-sale value cannot be used to offset decommissioning costs in the required estimate updates. The value of the security instrument placed for decommissioning purposes shall never be reduced below the initial Decommissioning Cost Estimate for decommissioning of the applicable facilities.

3.2 Assumptions

In addition to other assumptions noted herein, the following key assumptions were utilized to generate the decommissioning cost estimates presented in Section 3.1.

3.2.1 General

- Costs are presented in current (2024) dollars and are based on Equinor's 2024 internal model for decommissioning cost for offshore projects).
- Cost estimates include allowances for project labor.
- Cost estimates include mobilization/demobilization, direct, and indirect costs. Contingency is listed separately.
- Market conditions may result in cost variations at the time of contract execution.

3.2.2 Offshore, Submarine Transmission Line Equipment

- At the time of the preparation of the EM&CP, the assumption is that the offshore HVAC submarine export cables will either be fully or partially removed from the seabed or decommissioned in situ. Cable and seabed conditions and impacts to the environment over time, along with other factors, will be reviewed during the life of the Project and at the time of decommissioning to determine the export cable decommissioning approach. In the years prior to the start of decommissioning, surveys and inspection activities may be carried out, such that the findings may be used to inform the preferred approach for decommissioning and detailed decommissioning design studies. Prior to initiation of decommissioning, Empire will consult with the appropriate regulatory agency(ies) to determine if assets should be removed or abandoned in-situ, time of year restrictions associated with potential removal work, proper mariner notification, and other such decommissioning activities.
- As part of decommissioning, Empire will survey and use best efforts to remove the installed cable protection measures that are within 2 ft of the seabed surface. However, if, at the time of decommissioning, after gathering input from the appropriate regulatory agency(ies), it may be agreed that it is in the best interest of New York State to allow any such equipment to remain.
- Unless otherwise required by the relevant city, state, or federal agencies, the portion of the HVAC submarine export cables approaching landfall to the SBMT will be removed and any openings in the bulkhead will be permanently sealed.

4. FINANCIAL CAPABILITY AND SECURITIES FOR DECOMMISSIONING

Empire Wind 1 is owned and operated by Equinor, and as such, decommissioning will be financed on-balance sheet by Equinor. Equinor's financial strength will ensure that sufficient funding will be available and that financing issues will not give cause to delays in decommissioning. Additional details on financial strength are provided in the subsequent sections to demonstrate the company's capacity to finance decommissioning activities.

4.1 Applicant's Owners' Experience in Decommissioning

Equinor has significant experience in decommissioning offshore infrastructure, including wind projects. For instance, Equinor decommissioned one complete turbine at Havøygavlen wind farm (2008) and subsequently installed a new turbine. Equinor also decommissioned the Utsira onshore wind hydrogen test

plant in 2010, followed by connection of the onshore wind turbine to the open grid. Equinor also has vast experience decommissioning large and complex oil and gas industry projects in the offshore environment.

4.2 Financial Resources and Strength

Equinor is a globally renowned and stable energy company that exhibits notable financial strength derived from its diversified operations and strategic initiatives. With a robust balance sheet, Equinor has demonstrated a consistent ability to generate substantial revenue and profit that reflect the financial strength needed to fully execute, own, operate and responsibly decommission large scale energy projects in the ordinary course of its business. Equinor's prudent financial management practices have enabled it to maintain a healthy credit rating and access to capital for future growth. Furthermore, Equinor is a publicly traded company and is actively transitioning towards renewable energy and low-carbon solutions, positioning itself favorably in an evolving energy landscape, which enhances its long-term financial sustainability.

Financial and cash flow data for Equinor is provided in Table 4-1, Table 4-2, and Table 4-3.

Table 4-1. Equinor Credit Rating

Sponsor	S&P	Moody's
[redacted]	[redacted]	[redacted]

Table 4-2. Equinor Selected Consolidated Financial Data – Balance Sheet and Income Statement

Data Source	Millions of Dollars (USD)		
	2023	2022	2021
Balance Sheet Data			
[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]
Income Statement Data			
[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]

Table 4-3. Equinor Selected Consolidated Cash Flow Data – Finds from Operations and Debt Issuances

Data Source	Millions of Dollars (USD)		
	2023	2022	2021
[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]

Data Source	Millions of Dollars (USD)		
	2023	2022	2021
[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]

Equinor is one of the largest offshore wind developers in the United States and is actively developing Empire Wind 1. Once completed, it will produce electricity to power homes in New York and will help generate economic output to New York.

4.3 Project-Specific Financial Security Commitments

Per Certificate Condition Z2.b, Empire shall make available a letter of credit, performance bond with surety, or a mutually acceptable method of security, including without limitation a parental company guarantee with a dollar among covered by Equinor US Holdings Inc. for decommissioning and restoration as provided in the Plan. To the extent a Letter of Credit is proposed for decommissioning security, Empire will work with DPS Staff, New York City, and NYSOGS to craft a letter of credit that will establish a right for NYSOGS and/or an agency or instrumentality of NYC to draw on an irrevocable letter of credit in the event of Empire's failure to timely decommission the facilities located in the New York State Area and restore that area in accordance with this Decommissioning Plan (the "New York State Area Letter of Credit").

Per Certificate Condition Z2.c, Empire will engage the services of an independent trustee and enter into a Standby Trust Agreement for the administration of the funds from the New York State Area Letter of Credit. The Certificate Holder is working on securing the Standby Trust Agreements.

4.3.1 Terms and Conditions of the New York State Area Letter of Credit

Per Certificate Condition Z2.d, to the extent a Letter of Credit is proposed for decommissioning security, the New York State Area Letter of Credit shall provide that the beneficiaries thereof may, subject to the cure provisions set forth in Certificate Condition Z3, exercise their right to draw on it following the occurrence of any of the events set forth below:

- Decommissioning will commence if: (1) the Project's construction has halted for a period of 12 continuous months, unless the 12-month period of inactivity is the result of reasonably unforeseen circumstances, recommencement is being actively pursued in good faith by the Empire, the period of inactivity is due to a Force Majeure event, or Empire otherwise obtains approval from the Commission for such construction inactivity; or (2) after commercial operation of the Project, if the Project has not generated electricity for a period of 12 continuous months, unless the 12-month period of no energy output is due to a Force Majeure event or the result of a repair, restoration, or improvement to an integral part of the Project that affects the generation of electricity and that repair, restoration, or improvement is being actively pursued in good faith by Empire, or Empire otherwise obtains approval from the Commission for the Project to not generate electricity for such period of time. Empire shall file notice with the Secretary if it is anticipated that repairs or completion of construction (or similar) will extend beyond a 12-month inactive period; written

notice shall also be provided to: (1) DPS Staff, NYSDEC, NYSDOT, and NYSDOS, and (2) and adjoining landowners of planned decommissioning and site restoration activities prior to commencement of those activities.

STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES
WA Harriman State Campus
Albany, N Y 12227
(518) 474-5711

RP27-SAU

Dated
March 16, 2026

NOTICE OF TENTATIVE SPECIAL FRANCHISE FULL VALUE

For New York City assessment roll to be filed in 2026

Bayonne Energy Center LLC 110000
C/O Ellen Allman, Director, Asset Managemen
401 Hook Road
Bayonne, NJ 07002

Hearing Date and Location:
April 16, 2026 at 10:00 am
CR 219B, Bldg 9, 2nd Floor
WA Harriman State Campus
Albany, New York

The State Office of Real Property Tax Services has determined the tentative special franchise full values for the following assessing unit(s) at the amounts shown below. The full values were determined in accordance with Article 6 of the Real Property Tax Law and Part 8197 of Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York. The full values include both the value of the tangible property situated in, upon, under or above public streets, highways, waters and other public places and the value of the franchise, right, authority or permission to occupy such public streets, highways, waters and other public places.

The State Office or its duly authorized representative will conduct a hearing in its office in the City of Albany on the day indicated above as the "Hearing Date" to hear any complaints concerning such full values. Complaints must be filed in accordance with the procedure provided in Section 610 of the Real Property Tax Law. In order for a complaint to be considered by the State Office, a complainant must:

(1) Specify its objections to the tentative special franchise full values on Form RP-7141 available from the Office of Real Property Tax Services.
(2) Serve its complaint to the State Office at least ten (10) days prior to the hearing date. Service may be made in person or by mail.
(3) Serve a copy of the complaint upon the appropriate assessing unit(s).
(4) File with the State Office, at least five (5) days prior to the hearing date, an affidavit stating in substance that the copy required in step 3 above has been served.

	Full Value Number	Full Value Tentative	Pct Change From Prior Roll
Borough of Brooklyn, Kings County	110000-6101	**$76,567,494**	**6.4**

David Ange
Real Property Services Administrator 2

Note: The amounts of the special franchise full values set forth in this notice are "tentative" and must not be entered on the assessment roll. The final full values for entry on the assessment roll will be transmitted at a later date.

NEW YORK STATE | Board of Real Property Tax Services

RESOLUTION 26-SFP-05

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 16, 2026, the tentative special franchise full values for Consolidated Edison Company were determined by the Office of Real Property Tax Services (ORPTS); and

WHEREAS, pursuant to section 608 of the Real Property Tax Law notices of the tentative special franchise full values and the scheduled hearing dates were duly mailed on March 16, 2026

WHEREAS, complaints (#26-SFA-57), dated April 6, 2026 were filed by Consolidated Edison Company as specified in section 610 of the Real Property Tax Law and 20 NYCRR 8197-4.2; and

WHEREAS, hearings pursuant to section 612 of the Real Property Tax Law and 20 NYCRR 8197-4.2 were held with regard to the complaints on April 16, 2026; and

WHEREAS, appearances on behalf of Consolidated Edison Company were not made at the April 16, 2026 hearing; and

WHEREAS, the Hearing Officer has filed reports dated May 12, 2026; and

WHEREAS, ORPTS staff has reviewed the complaints, filed a report regarding such review and has made recommendations. The results of the review are summarized in the memorandum to the State Board, Agenda Item II, dated May 26, 2026; and

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

26-SFP-05

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 2026 final special franchise full values as set forth in List No. 26-SFA-57, on file in the ORPTS, are determined to be the final full values, and that such full values be certified to the affected municipalities to be used as the special franchise full values on the respective 2026 assessment roll.

Voting in favor:

Voting against:

Abstaining:

Absent:

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

I, Rachel Ingalsbe, 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 03, 2026.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 3rd day of June 2026.

_____
Rachel Ingalsbe, Director of the Office of Real Property Tax Services

RP-7141 (3/18)

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Full Values
for the year 2026

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE
FOR ORPTS USE ONLY

Complaint Number	Hearing Date
26-SFA-57	4/16/26

RECEIVED
APR 06 2026

PART ONE: GENERAL INFORMATION

1. Special Franchise Owners: ***Complete this section.***

a. Complainant Information

Consolidated Edison Company of New York, Inc.
Company Name

4 Irving Place, New York, NY 10003
Street Address, City, State, Zip

(212) 460-4682
Telephone Number

(212) 534-4086
Fax Number

b. List of Assessing Units and Company's Estimates of Full Value *(Attach additional sheets, if needed.)*

County Name(s)	Assessing Unit(s)	ORPTS Tentative Full Value	Company's Estimate of Full Value
	SEE	ATTACHED	

2. Assessing Units: ***Complete this section.***

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

( )
Telephone Number

( )
Fax Number

b. List of Companies and Assessing Unit's Estimates of Full Value *(Attach additional sheets, if needed.)*

Company Name(s)	ORPTS Tentative Full Value	Assessing Unit's Estimate of Full Value

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative *(Optional)*

I, STEPHANIE MERRITT on behalf of complainant, hereby designate Gary Schuller (see below) to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise full value(s) for the year 2026 .

March 31, 2026
Date

Stephanie J. Merritt
Signature of Complainant

Name, Address and Telephone Number of Representative:

Podell, Schwartz, Schechter & Banfield LLP (Attn: Gary Schuller)
Contact Person and Title

605 Third Avenue, 18th Floor, New York, NY 10158
Street Address, City, State, Zip

(212) 883-6500 x215
Telephone Number

(212) 883-6518
Fax Number

4. Service on Adverse Party *(Check one)*

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes ☑ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

☑ **A. Improper Full Value**

Full value of property is erroneous.

☑ **B. Unlawful Full Value**

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

PART THREE: INFORMATION NECESSARY TO DETERMINE SPECIAL FRANCHISE FULL VALUE OF PROPERTY

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☐ **1. Inventory**

(If additional explanation or documentation is necessary, please attach - # of attached pages ____.)

☑ **2. Valuation**

Please see the claims in the petition filed in Albany County under index number 907759-23.

Additionally, city and state legislation designed to curtail or eliminate the use of fossil fuels occasions additional external obsolescence not accounted for in the current valuation of the property.

(If additional explanation or documentation is necessary, please attach - # of attached pages ____.)

☑ **3. Other**

(If additional explanation or documentation is necessary, please attach - # of attached pages ____.)

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

March 31, 2026
Date

Stephanie J. Merritt
Signature and Title

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

Form RP-7141
2026

PART ONE
1.b.

County Name(s)	Assessing Unit(s)	Full Value Number	ORPTS Tentative Full Value	Company's Estimate of Full Value
Bronx	City of New York	110701-6001	$4,809,792,148	$2,400,000,000
Kings	City of New York	110701-6101	$7,712,303,786	$3,850,000,000
New York	City of New York	110701-6201	$13,679,090,873	$6,850,000,000
Queens	City of New York	110701-6301	$7,236,497,836	$3,620,000,000
Richmond	City of New York	110701-6401	$2,046,330,910	$1,000,000,000

Form RP-7141
2026

PART ONE
1.b.

County Name(s)	Assessing Unit(s)	Full Value Number	ORPTS Tentative Full Value	Company's Estimate of Full Value
Bronx	City of New York	110702-6001	$2,934,915,530	$1,450,000,000
New York	City of New York	110702-6201	$3,516,385,323	$1,750,000,000
Queens	City of New York	110702-6301	$2,180,328,829	$1,100,000,000
Richmond	City of New York	110702-6401	$129,946	$65,000

Form RP-7141
2026

PART ONE
1.b.

County Name(s)	Assessing Unit(s)	Full Value Number	ORPTS Tentative Full Value	Company's Estimate of Full Value
New York	City of New York	110703-6201	$1,133,141,434	$565,000,000

POWER OF ATTORNEY

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC., and subsidiaries, hereby appoint STEPHANIE MERRITT, Director–Tax, and ANTHONY KENNEDY, Section Manager–Tax, as its lawful agents to appear and represent it during calendar year 2026 in all matters pertaining to real property taxes, including but not limited to, administrative protests and complaints under Title 5 of the New York State Real Property Tax Law, and tax certiorari proceedings under Title 7 of the Real Property Tax Law. Ms. Merritt and Mr. Kennedy are hereby empowered to perform any, and all acts with respect to such matters that this Corporation can perform.

JEFFREY R. KALATA
Vice President, Tax

STATE OF NEW YORK:
COUNTY OF NEW YORK:

On this 5th day of February 2026, before me came JEFFREY R. KALATA, to me known, and did say that he is the Vice President, Tax of Consolidated Edison Company of New York, Inc., and that he is empowered and did execute the foregoing Power of Attorney.

SWORN TO BEFORE ME
THIS 5th DAY OF FEBRUARY 2026

JULIETTE CULLELL
Notary Public, State of New York
Reg. No. 01CU6420689
Qualified in New York County
Commission Expires August 16, 2029

NEW YORK STATE | Department of Taxation and Finance

OFFICE OF COUNSEL

Memorandum

April 2, 2026

TO: State Board of Real Property Tax Services

FROM: Hearing Officer Bruce Lennard

SUBJECT: Report on Complaints 26-SFA-03, 26-SFA-04, 26-SFA-05, 26-SFA-06, 26-SFA-07, 26-SFA-08, 26-SFA-09, 26-SFA-10, 26-SFA-11, 26-SFA-12, 26-SFA-13, 26-SFA-14, 26-SFA-15, 26-SFA-16, 26-SFA-17, 26-SFA-18, 26-SFA-19, 26-SFA-20, 26-SFA-21, and 26-SFA-22 filed on Tentative Special Franchise Assessments and Full Values for the Year 2026

Introduction

I was designated as the Hearing Officer for a hearing held on January 15, 2026, to hear complaints on certain Notices of Tentative Special Franchise Assessments and Notices of Tentative Special Franchise Full Values to be filed in 2026. This report addresses complaints 26-SFA-03, 26-SFA-04, 26-SFA-05, 26-SFA-06, 26-SFA-07, 26-SFA-08, 26-SFA-09, 26-SFA-10, 26-SFA-11, 26-SFA-12, 26-SFA-13, 26-SFA-14, 26-SFA-15, 26-SFA-16, 26-SFA-17, 26-SFA-18, 26-SFA-19, 26-SFA-20, 26-SFA-21, and 26-SFA-22 collectively filed by Cablevision[1]. Service of all the complaints appears to have been affected on each adverse party.[2]

[1] Specifically, Cablevision of Brookhaven Inc., Cblvsn. System - Westchester Corp., Cblvsn. Sys. Huntington Corp., Cablevision of So. Westchester, Cblvsn. System Great Neck Corp., Cablevision of Rockland/Ramapo, Cablevision of Rockland/Ramapo, Cblvsn. System L.I. Corp., Cblvsn. System L.I. Corp., CSC Acquisition-NY Inc., CSC Acquisition MA, Cablevision of Ossining, Cablevision of Ossining, Cblvsn. System - Suffolk Corp., Cblvsn. System Great Neck Corp., Samson Cablevision Corp., Suffolk Cable of Shelter Island, Suffolk Cable Corp., Suffolk Cable Corp., and Cablevision of Warwick, respectively.

[2] ORPTS noted that Cablevision appears to have not caused copies of its complaints to be served on the assessing units at least ten days before the day specified for the hearing (as is required for service on the Tax Commissioner), though the complaints were served on the assessing units nine days before the hearing. Real Property Tax Law § 610(1) provides that where a complaint is made by a special franchise owner, such owner must cause a copy thereof to be served on the assessing unit in which such special franchise is situated. This section does not, however, explicitly require such service take place at least ten days before the day specified for the hearing. Therefore, I decline to find defective service of these complaints.

These complaints object to the tentative special franchise assessments, with numbers 906050-472601, 906050-472605, 906050-472607, 919120-392003, 919120-392605, 923500-282003, 923500-282005, 923500-282009, 923500-282011, 923500-282261, 923500-282013, 923500-282021, 923500-282027, 923500-282029, 923500-282035, 923500-282041, 923500-282227, 923500-282203, 923500-282239, 923500-282241, 923500-282243, 923500-282415, 923500-282417, 911200-282213, 911200-282217, 911200-282249, 911200-282253, 928300-392201, 928300-552201, 928300-552203, 943550-472001, 943550-472005, 911200-282213, 911200-282217, 911200-282249, 911200-282253, and 943820-472201; and the tentative special franchise full values, with numbers 904000-472203, 904000-472207, 904000-472217, 906000-555601, 910350-553201, 911200-282211, 911200-282215, 911200-282233, 919120-335001, 919120-392001, 919120-392601, 923500-282001, 923500-282007, 923500-282259, 923500-282025, 923500-282033, 923500-282205, 923500-282231, 923500-282431, 923500-282251, 923500-282257, 923500-282403, 923500-282405, 923500-282411, 923500-282421, 923500-282429, 927340-472403, 927340-473609, 927340-473605, 927340-473613, 927350-282023, 927350-282025, 928300-553403, 943570-472801, 943570-472802, 943580-473201, 943820-472211, 943820-472213, 948000-335401, 948000-335403, and 948000-335405 of Cablevision's tangible property situated in, upon, under or above public streets, highways, waters and other public places in various cities, towns and villages and of Cablevision's franchise, right, authority or permission to occupy such places, as determined by the Office of Real Property Tax Services ("ORPTS") and set forth in its corresponding Notices of Tentative Special Franchise Assessments and Notices of Tentative Special Franchise Full Values, dated December 3, 2025.

Standards of Review and Law

Per 20 NYCRR 8197-4.2(a), a complainant, either an owner of special franchise property or an assessing unit in which special franchise property is located, may obtain administrative review of a tentative assessment or full value of such property by serving a complaint as specified in Real Property Tax Law § 610. However, if such a complaint is not supported by documentation or is otherwise inconsistent with the requirements of this section, the Tax Commissioner will recommend to the State Board of Real Property Tax Services (the "State Board") that the tentative special franchise assessments or full values be established as final. Moreover, per 20 NYCRR 8197-4.2(b)(1), each complaint must provide, at a minimum, an opinion of the proper value of the special franchise as of the appropriate valuation date, documentation to support that opinion of value, and an explanation of how that opinion is derived from the documentation submitted. Additionally, per 20 NYCRR 8197-4.2(b)(2), there must be a separate opinion of value and explanation of that opinion for each tentative assessment or full value which is a subject of that complaint.

Per 20 NYCRR 8197-4.2(c)(1), the hearing resulting from a complaint shall not constitute an adjudicatory proceeding subject to Article 3 of the State Administrative Procedure Act. The Tax Commissioner's designee as hearing officer shall rule on any procedural matters arising at the hearing and shall report to the State Board on these matters and any legal issues raised in any complaint.

Special franchise property is 'specialty' property, and reproduction cost new less depreciation ("RCNLD") is a proper valuation methodology for specialty property. Moreover, the valuation methodology for special franchises, as set forth in the Rules for Real Property Tax Administration, has been judicially approved (Brooklyn Union Gas Co. v. State Board of Equalization and Assessment, 65 N.Y.2d 472, 482 N.E.2d 77, 492 N.Y.S.2d 598 (1985), *cert. den.* 475 U.S. 1082, 106 S.Ct. 1461, 89 L.Ed.2d 718 (1986); National Fuel Gas Distribution Corp. v. SBEA, 117 A.D.2d 948, 499 N.Y.S.2d 260 (3d Dept. 1986)).

An assessor's judgment as to value is presumed to be correct and a complainant bears the burden of proof to show that the judgment was incorrect (People ex rel. Jamaica Water Supply Co. v. State Board of Tax Commissioners, 196 N.Y. 39, 53, 89 N.E. 581 (Court of Appeals 1909)). A petitioner challenging the accuracy of a tax valuation has the initial burden to rebut the presumption that the assessor's valuation is correct by introducing credible evidence that the property was overvalued (see Matter of Bass v. Tax Commn. of City of N.Y., 179 A.D.2d 387, 387, 578 N.Y.S.2d 158 [1st Dept.1992]; the presumption of validity of an assessment by the taxing authority is rebutted where credible evidence to the contrary is received (see Matter of FMC Corp., 92 N.Y.2d at 188, 677 N.Y.S.2d 269, 699 N.E.2d 893 [a "petitioner (must) demonstrate the existence of a valid and credible dispute regarding valuation"]; see also Matter of Alexander's Dept. Store of Val. Stream v. Board of Assessors, 227 A.D.2d 549, 550, 642 N.Y.S.2d 940 (2d Dept.1996)).

As noted in Board of Managers of French Oaks Condominium v. Town of Amherst, 103 A.D.3d 1102, 958 N.Y.S.2d 808 (2013):

> "In the context of tax assessment cases, the 'substantial evidence' standard merely requires that petitioner demonstrate the existence of a valid and credible dispute regarding valuation" (Thomas*,* 96 A.D.3d at 1413, 946 N.Y.S.2d 336, quoting FMC Corp. */*Peroxygen Chems. Div.*],* 92 N.Y.2d at 188, 677 N.Y.S.2d 269, 699 N.E.2d 893; *see* East Med. Ctr.*, L.P.,* 16 A.D.3d at 1120, 791 N.Y.S.2d 778). In such a proceeding, "substantial evidence will most often consist of a detailed, competent appraisal based on standard, accepted appraisal techniques and prepared by a qualified appraiser" (Matter of Niagara Mohawk Power Corp. v. Assessor of Town of Geddes*,* 92 N.Y.2d 192, 196, 677 N.Y.S.2d 275, 699 N.E.2d 899)."

Where the taxpayer successfully meets its burden and rebuts the presumption that the assessing authority's valuation is correct, a court must then "weigh the entire record, including evidence of claimed deficiencies in the assessment, to determine whether petitioner has established by a preponderance of the evidence that its property has been overvalued" (Matter of FMC Corp., 92 N.Y.2d at 188, 677 N.Y.S.2d 269, 699 N.E.2d 893); Roth v. City of Syracuse, 21 N.Y.3d 411, 995 N.E.2d 123 [2013]; see also Board of Managers of French Oaks Condominium v. Town of Amherst, 103 A.D.3d 1102, 958 N.Y.S.2d 808 [2013], *supra*). The term "preponderance of the evidence" means that "upon all the evidence [considered]… the facts asserted by the [taxpayer] are more probably true than false." (Nissho-Iwai Co., Ltd. v. M/T Stolt Lion, 719 F.2d 34, 38,

1984 A.M.C. 2611 (2d Cir. 1983); *see also* U.S. v. Fatico, 458 F. Supp. 388, 403, 3 Fed. R. Evid. Serv. 391 (E.D. N.Y. 1978), *judgment aff'd*, 603 F.2d 1053 (2d Cir. 1979), *cert. denied*, 444 U.S. 1073, 100 S.Ct. 1018, 62 L.Ed.2d 755 (1980)). It should be noted that a complainant who claims a factual basis for objection but fails to provide substantiating evidence does not warrant a reduction in his or her assessment (People ex rel. Buffalo R.P. Ry Co. v. Carmichael, 64 Misc. 271, 118 N.Y.S. 354 (Sup. Ct. Erie Co. 1909), *aff'd.* 139 App. Div. 925, 125 N.Y.S. 1151 (4th Dept. 1920)).

Assessment review proceedings involving the issue of inequality are limited to determining whether the property at issue has been assessed at a different percentage of its full value than other properties within the same taxing unit (see, Matter of Consolidated Edison Co. v State Bd. of Equalization & Assessment, 73 AD2d 31, 36, affd 53 NY2d 975) and any claimed constitutional violations should be asserted in a CPLR article 78 proceeding (see, Matter of Board of Mgrs. of Acorn Ponds at N. Hills Condominium No. 3 v Board of Assessors, 197 AD2d 620, 622, lv denied 83 NY2d 759). Consol. Edison Co. of New York Inc. v. State Bd. of Real Prop. Servs., 255 A.D.2d 8, 10, 690 N.Y.S.2d 755 (1999). Per RPTL § 744(1), evidence on the issue of whether a special franchise assessment is unequal shall be limited to the state equalization rate or special equalization rate used in determining the final special franchise assessment under review, and such equalization rate or special equalization rate shall be binding and conclusive on the parties upon any such issue.

Allegations

In its complaints, Cablevision alleges that the tentative special franchise assessments and tentative special franchise full values determined by ORPTS are excessive by reason of overvaluation, misclassified, unequal by reason of inequality, and unlawful by reason of illegality.

Analysis

Cablevision contends that it arrived at its opinions of value, after ascertaining its inventory as of January 1, 2024,[3] by using an estimated cost per mile of "fiber build" of $6,288 and by multiplying that figure by the number of miles by vintage year. It then applied ten-year straight-line depreciation by vintage year, and any applicable equalization rate supplied by ORPTS for each county, city, town or village. The resulting figure is its opinion of value for each assessing unit.

At the hearing (and by submission of a letter before the hearing), Cablevision clarified that its inventory figure is what it provided to ORPTS, and not what ORPTS may maintain as its historical inventory figure. It also discussed that it uses mass inventory accounting techniques whereby inventory no longer in service may remain on its books, though it may have been replaced, and the replacement inventory is also included on its books. Therefore, Cablevision explained, it submitted to ORPTS a reduced inventory to account for property no longer in use

[3] Though the complaints refer to Cablevision's inventory as of January 1, 2025, it clarified at the hearing that it was, in fact, referring to Cablevision's inventory as of January 1, 2024.

and asked for an appropriate adjustment to its historical inventory. Cablevision also contended that, to the extent its inventory was not so adjusted, it applied for an allowance for functional or economic obsolescence, or the use of service lives, salvage factors or other alternative valuation components that differ from those contained in the latest valuation procedures adopted by ORPTS, per 20 NYCRR 8197-2.8. Cablevision did not, however, submit supporting documentation or information to demonstrate the existence of such functional or economic obsolescence or the appropriateness of the use of such alternative valuation component, as required by 20 NYCRR 8197-2.8.

At the hearing, ORPTS explained that its valuations for 2026 are based on inventory information supplied by Cablevision on April 30, 2024, and that Cablevision's application for an allowance for functional or economic obsolescence, or the use of service lives, salvage factors or other alternative valuation components was made on April 30, 2025. Therefore, this application was not applicable to the 2026 valuations at issue herein.

ORPTS also explained that special franchise valuations for cable television companies are determined based on the average cost per mile of fiber optic cable within the industry, not the actual cost incurred by any one company. Moreover, ORPTS has determined that the average cost per mile for installing fiber optic cable is between approximately $29,000 and $90,000 per mile, depending on whether the location is upstate or downstate, whether the cable is located underground or above-ground, the type of fiber optic cable being used, the capacity of the cable, and other variables. ORPTS maintains that Cablevision's property was valued consistently with the way ORPTS values all other fiber optic cable owned by cable television companies and that, in any event, Cablevision has not provided any support to indicate that $6,288 per mile was the actual cost incurred by the company when installing fiber optic cable.

ORPTS further explained that it depreciates fiber optic cable owned by cable television companies using straight-line depreciation through 80% of the property's useful life, and a second straight line depreciation through 20% of the property's useful life. In the case of the fiber optic cables that are at issue in the complaints, the property has a 15-year service life and a -10 salvage factor. For the first 10 years that the property is in service, ORPTS determined depreciation at 7.33% per year, which was then reduced to 2.5% per year as the property got closer to the end of its useful life. This depreciation schedule is from ORPTS' depreciation study and is applicable to all fiber optic cable owned by all cable television companies. ORPTS uses the same depreciation schedule for all fiber optic cable owned by cable television companies. ORPTS also explained that Cablevision appears to have calculated its values allowing for 100% physical depreciation (which is inconsistent with ORPTS' depreciation study which allows for depreciation down to a 5% floor value), and has failed to provide any support for its proposed 10-year straight line depreciation method.

Based on the foregoing, I conclude that Cablevision has not introduced credible evidence to rebut the presumption that ORPTS's judgment is correct as to the assessments and full values complained of herein. Cablevision has not provided any documentation to support its opinion of the proper value of the property nor an explanation of how that opinion may be derived from

documentation submitted. Cablevision's Exhibit A is merely a spreadsheet that indicates its calculations using its premises as set forth above. Exhibit A provides no basis to conclude that Cablevision's valuations after depreciation are correct.

Finally, in its complaints, Cablevision states that, to the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment or full value complained of herein, it claims entitlement to such credit. Such claims for credit are not within the scope and purpose of this report.

Conclusion

I find no legal basis upon which to recommend changes to the tentative special franchise assessments, with numbers 906050-472601, 906050-472605, 906050-472607, 919120-392003, 919120-392605, 923500-282003, 923500-282005, 923500-282009, 923500-282011, 923500-282261, 923500-282013, 923500-282021, 923500-282027, 923500-282029, 923500-282035, 923500-282041, 923500-282227, 923500-282203, 923500-282239, 923500-282241, 923500-282243, 923500-282415, 923500-282417, 911200-282213, 911200-282217, 911200-282249, 911200-282253, 928300-392201, 928300-552201, 928300-552203, 943550-472001, 943550-472005, 911200-282213, 911200-282217, 911200-282249, 911200-282253, and 943820-472201; or the tentative special franchise full values, numbers 904000-472203, 904000-472207, 904000-472217, 906000-555601, 910350-553201, 911200-282211, 911200-282215, 911200-282233, 919120-335001, 919120-392001, 919120-392601, 923500-282001, 923500-282007, 923500-282259, 923500-282025, 923500-282033, 923500-282205, 923500-282231, 923500-282431, 923500-282251, 923500-282257, 923500-282403, 923500-282405, 923500-282411, 923500-282421, 923500-282429, 927340-472403, 927340-473609, 927340-473605, 927340-473613, 927350-282023, 927350-282025, 928300-553403, 943570-472801, 943570-472802, 943580-473201, 943820-472211, 943820-472213, 948000-335401, 948000-335403, and 948000-335405, as set forth by ORPTS in its corresponding Notices of Tentative Special Franchise Assessments and Notices of Tentative Special Franchise Full Value, all dated December 3, 2025. Therefore, I recommend that these tentative special franchise assessments and full values be established as final. There was no procedural matter upon which to report.

NEW YORK STATE | Department of Taxation and Finance

OFFICE OF COUNSEL

Memorandum

April 2, 2026

TO: State Board of Real Property Tax Services

FROM: Hearing Officer Bruce Lennard

SUBJECT: Report on Complaints 26-SFA-01 and 26-SFA-02 filed on Tentative Special Franchise Full Values and Assessments for the Year 2026

Introduction

I was designated as the Hearing Officer for a hearing held on January 15, 2026, to hear complaints on certain Notices of Tentative Special Franchise Full Value and certain Notices of Tentative Special Franchise Assessments, all to be filed in 2026. This report addresses complaints 26-SFA-01 and 26-SFA-02 filed by Liberty Utilities (New York Water) Corporation ("Liberty"). Service of the complaints appears to have been affected on each adverse party.

These complaints object to the tentative special franchise full values with numbers 227600-282023, 227600-282025, 206300-532201, 206300-535001, and 240800-2824; and the tentative special franchise assessments with numbers 227600-282003, 227600-282005, 227600-282021, 227600-282027, 227600-282035, 232100-282417, 240800-282243, and 240800-282415; of Liberty's tangible property situated in, upon, under or above public streets, highways, waters and other public places in various cities, towns and villages and of Liberty's franchise, right, authority or permission to occupy such places, as determined by the Office of Real Property Tax Services ("ORPTS") and set forth in its corresponding Notices of Tentative Special Franchise Full Value, dated December 3 and 10, 2025, and Notices of Tentative Special Franchise Assessments, dated December 3, 2025.[1]

[1] Liberty indicates in its complaints that it is the corporate entity owning the special franchise property that is the subject of these notices.

Standards of Review and Law

Per 20 NYCRR 8197-4.2(a), a complainant, either an owner of special franchise property or an assessing unit in which special franchise property is located, may obtain administrative review of a tentative assessment or full value of such property by serving a complaint as specified in Real Property Tax Law § 610. However, if such a complaint is not supported by documentation or is otherwise inconsistent with the requirements of this section, the Tax Commissioner will recommend to the State Board of Real Property Tax Services (the "State Board") that the tentative special franchise assessments or full values be established as final. Moreover, per 20 NYCRR 8197-4.2(b)(1), each complaint must provide, at a minimum, an opinion of the proper value of the special franchise as of the appropriate valuation date, documentation to support that opinion of value, and an explanation of how that opinion is derived from the documentation submitted. Additionally, per 20 NYCRR 8197-4.2(b)(2), there must be a separate opinion of value and explanation of that opinion for each tentative assessment or full value which is a subject of that complaint.

Per 20 NYCRR 8197-4.2(c)(1), the hearing resulting from a complaint shall not constitute an adjudicatory proceeding subject to Article 3 of the State Administrative Procedure Act. The Tax Commissioner's designee as hearing officer shall rule on any procedural matters arising at the hearing and shall report to the State Board on these matters and any legal issues raised in any complaint.

Special franchise property is 'specialty' property, and reproduction cost new less depreciation ("RCNLD") is a proper valuation methodology for specialty property. Moreover, the valuation methodology for special franchises, as set forth in the Rules for Real Property Tax Administration, has been judicially approved (Brooklyn Union Gas Co. v. State Board of Equalization and Assessment, 65 N.Y.2d 472, 482 N.E.2d 77, 492 N.Y.S.2d 598 (1985), *cert. den.* 475 U.S. 1082, 106 S.Ct. 1461, 89 L.Ed.2d 718 (1986); National Fuel Gas Distribution Corp. v. SBEA, 117 A.D.2d 948, 499 N.Y.S.2d 260 (3d Dept. 1986)).

An assessor's judgment as to value is presumed to be correct and a complainant bears the burden of proof to show that the judgment was incorrect (People ex rel. Jamaica Water Supply Co. v. State Board of Tax Commissioners, 196 N.Y. 39, 53, 89 N.E. 581 (Court of Appeals 1909)). A petitioner challenging the accuracy of a tax valuation has the initial burden to rebut the presumption that the assessor's valuation is correct by introducing credible evidence that the property was overvalued (see Matter of Bass v. Tax Commn. of City of N.Y., 179 A.D.2d 387, 387, 578 N.Y.S.2d 158 [1st Dept.1992]; the presumption of validity of an assessment by the taxing authority is rebutted where credible evidence to the contrary is received (see Matter of FMC Corp., 92 N.Y.2d at 188, 677 N.Y.S.2d 269, 699 N.E.2d 893 [a "petitioner (must) demonstrate the existence of a valid and credible dispute regarding valuation"]; see also Matter of Alexander's Dept. Store of Val. Stream v. Board of Assessors, 227 A.D.2d 549, 550, 642 N.Y.S.2d 940 (2d Dept.1996)).

As noted in Board of Managers of French Oaks Condominium v. Town of Amherst, 103

A.D.3d 1102, 958 N.Y.S.2d 808 (2013):

> "In the context of tax assessment cases, the 'substantial evidence' standard merely requires that petitioner demonstrate the existence of a valid and credible dispute regarding valuation" (Thomas, 96 A.D.3d at 1413, 946 N.Y.S.2d 336, quoting FMC Corp. /Peroxygen Chems. Div./, 92 N.Y.2d at 188, 677 N.Y.S.2d 269, 699 N.E.2d 893; *see* East Med. Ctr., *L.P.,* 16 A.D.3d at 1120, 791 N.Y.S.2d 778). In such a proceeding, "substantial evidence will most often consist of a detailed, competent appraisal based on standard, accepted appraisal techniques and prepared by a qualified appraiser" (Matter of Niagara Mohawk Power Corp. v. Assessor of Town of Geddes, 92 N.Y.2d 192, 196, 677 N.Y.S.2d 275, 699 N.E.2d 899)."

Where the taxpayer successfully meets its burden and rebuts the presumption that the assessing authority's valuation is correct, a court must then "weigh the entire record, including evidence of claimed deficiencies in the assessment, to determine whether petitioner has established by a preponderance of the evidence that its property has been overvalued" (Matter of FMC Corp., 92 N.Y.2d at 188, 677 N.Y.S.2d 269, 699 N.E.2d 893); Roth v. City of Syracuse, 21 N.Y.3d 411, 995 N.E.2d 123 [2013]; see also Board of Managers of French Oaks Condominium v. Town of Amherst, 103 A.D.3d 1102, 958 N.Y.S.2d 808 [2013], *supra*). The term "preponderance of the evidence" means that "upon all the evidence [considered]… the facts asserted by the [taxpayer] are more probably true than false." (Nissho-Iwai Co., Ltd. v. M/T Stolt Lion, 719 F.2d 34, 38, 1984 A.M.C. 2611 (2d Cir. 1983); *see also* U.S. v. Fatico, 458 F. Supp. 388, 403, 3 Fed. R. Evid. Serv. 391 (E.D. N.Y. 1978), *judgment aff'd*, 603 F.2d 1053 (2d Cir. 1979), *cert. denied*, 444 U.S. 1073, 100 S.Ct. 1018, 62 L.Ed.2d 755 (1980)). It should be noted that a complainant who claims a factual basis for objection but fails to provide substantiating evidence does not warrant a reduction in his or her assessment (People ex rel. Buffalo R.P. Ry Co. v. Carmichael, 64 Misc. 271, 118 N.Y.S. 354 (Sup. Ct. Erie Co. 1909), *aff'd.* 139 App. Div. 925, 125 N.Y.S. 1151 (4th Dept. 1920)).

Assessment review proceedings involving the issue of inequality are limited to determining whether the property at issue has been assessed at a different percentage of its full value than other properties within the same taxing unit (see, Matter of Consolidated Edison Co. v State Bd. of Equalization & Assessment, 73 AD2d 31, 36, affd 53 NY2d 975) and any claimed constitutional violations should be asserted in a CPLR article 78 proceeding (see, Matter of Board of Mgrs. of Acorn Ponds at N. Hills Condominium No. 3 v Board of Assessors, 197 AD2d 620, 622, lv denied 83 NY2d 759). Consol. Edison Co. of New York Inc. v. State Bd. of Real Prop. Servs., 255 A.D.2d 8, 10, 690 N.Y.S.2d 755 (1999). Per RPTL § 744(1), evidence on the issue of whether a special franchise assessment is unequal shall be limited to the state equalization rate or special equalization rate used in determining the final special franchise assessment under review, and such equalization rate or special equalization rate shall be binding and conclusive on the parties upon any such issue.

Allegations

In the complaint, Liberty alleges that ORPTS: (1) misapplied the RCNLD methodology; (2) incorrectly and inappropriately applied a third-party index to trend original book costs resulting in overvaluation of the special franchise property; (3) deducted an insufficient sum for physical depreciation; (4) deducted an insufficient sum for economic (external) obsolescence; (5) deducted an insufficient sum for functional obsolescence; (6) failed to recognize the underutilization of Complainant's property; (7) instead of using the original cost of the asset, used a "random" RCN depreciation floor for water machinery and equipment without an appraisal basis for the use; (8) inappropriately applied salvage factors in determining value of Complainant's special franchise property; (9) applied the wrong percentage adjustment to its assets; (10) arbitrarily, capriciously, improperly and unlawfully determined and fixed the valuation of the special franchise property in a discriminatory and unwarranted manner resulting in excessive and confiscatory sums; (11) violated the state and federal constitutions' equal protection clauses; and (12) denied Complainant substantive due process under the state and federal constitutions.

Analysis

Liberty did not appear at the hearing. In support of its allegations, Liberty, as Exhibit A to its complaint, provided two April 13, 2023, memoranda from Management Applications Consulting, Inc., that, for mains and hydrants, respectively, provide cost of removal and salvage analyses based upon a review of Liberty's records that support an increase in negative net salvage values for each. In this regard, the memoranda recommend that, for purposes of valuing Liberty's special franchise property, ORPTS should adjust the net salvage percentages by asset account that it uses to determinate the appropriate amount of physical depreciation an asset has incurred. Specifically, for the mains accounts, it is recommended that ORPTS apply salvage factors between negative 20% and negative 75% or at least the Public Service Commission ("PSC")-approved salvage factor of negative 40%; and, for the hydrants accounts, it is recommended that ORPTS apply a salvage factor of negative 90% or at least the PSC-approved salvage factor of negative 60%.

In its complaints, Liberty provided claimed full values and assessments of the special franchise property for each assessing unit based on what it describes as the latest inventory information from ORPTS with adjustments for net negative salvage, the depreciation floor and economic obsolescence. With regard to the depreciation floor, Liberty claims that ORPTS should not apply a random depreciation floor to its "water property" that, once fully depreciated, is no longer included in the "rate base as an earning asset". Liberty also contends there is no appraisal basis for the application of a random depreciation floor.

Liberty's claimed full values and assessments are, for each assessing unit, approximately 25% of the tentative special franchise full values and assessments set forth by ORPTS in its notices. Liberty has not, however, provided specific documentation to support its claimed full values and assessments, or an explanation of how those claimed amounts may be derived from the documentation that was submitted. In fact, the documentation provided is not specific to the

challenged tentative special franchise full values and assessments. It is not enough for Liberty to assert that the tentative special franchise full values and assessments must be divided by four (25%) because it believes ORPTS is generally allowing insufficient physical depreciation in the form of negative salvage percentages for its water mains and hydrants and for economic obsolescence of its systems as well as inappropriately employing a depreciation floor below which further physical depreciation is not allowed. The information that Liberty included with its complaints in this regard does not constitute credible evidence that the property was overvalued. Finally, this hearing was not the proper forum for Liberty's various constitutional claims, and it did not provide any evidence in support of those claims, in any event.

Conclusion

I find no legal basis upon which to recommend changes to the tentative special franchise full values, with numbers 227600-282023, 227600-282025, 206300-532201, 206300-535001, and 240800-2824; or the tentative special franchise assessments, with numbers 227600-282003, 227600-282005, 227600-282021, 227600-282027, 227600-282035, 232100-282417, 240800-282243, and 240800-282415, as set forth by ORPTS in its corresponding Notices of Tentative Special Franchise Full Value, dated December 3 and 10, 2025, and Notices of Tentative Special Franchise Assessments, dated December 3, 2025. Therefore, I recommend that these tentative special franchise full values and assessments be established as final. There was no procedural matter upon which to report.

NEW YORK STATE | Department of Taxation and Finance

OFFICE OF COUNSEL

Memorandum

May 12, 2026

TO: State Board of Real Property Tax Services

FROM: Hearing Officer Kobena Eyiah

SUBJECT: Report on Complaints 26-SFA-24, 26-SFA-25, 26-SFA-26, 26-SFA-27, 26-SFA-28, 26-SFA-29, 26-SFA-30, 26-SFA-31, 26-SFA-32, 26-SFA-33, 26-SFA-34, 26-SFA-35, 26-SFA-36, 26-SFA-37, 26-SFA-38, 26-SFA-39, 26-SFA-40, 26-SFA-41, 26-SFA-42, 26-SFA-43, 26-SFA-44, 26-SFA-45, 26-SFA-46, 26-SFA-47, 26-SFA-48, 26-SFA-49, 26-SFA-50, 26-SFA-51, and 26-SFA-52 filed on Tentative Special Franchise Assessments and Tentative Special Franchise Full Values for the Year 2026

Introduction

I was designated as the Hearing Officer for a hearing held on March 12, 2026, to hear complaints on certain Notices of Tentative Special Franchise Assessments and Notices of Tentative Special Franchise Full Values to be filed in 2026. This report addresses complaints 26-SFA-24, 26-SFA-25, 26-SFA-26, 26-SFA-27, 26-SFA-28, 26-SFA-29, 26-SFA-30, 26-SFA-31, 26-SFA-32, 26-SFA-33, 26-SFA-34, 26-SFA-35, 26-SFA-36, 26-SFA-37, 26-SFA-38, 26-SFA-39, 26-SFA-40, 26-SFA-41, 26-SFA-42, 26-SFA-43, 26-SFA-44, 26-SFA-45, 26-SFA-46, 26-SFA-47, 26-SFA-48, 26-SFA-49, 26-SFA-50, 26-SFA-51 and 26-SFA-52 collectively filed by Cablevision[1]. Service of all the complaints appears to have been effected on each adverse party. Cablevision was represented by Cyavash Ahmadi, Esq; of Evershed Sutherland.

[1] Specifically, Samson Cablevision Corp, Suffolk Cable of Shelter Islan, Suffolk Cable Corp., Cablevision System Islip Corp., Cablevision of Wappinger Falls, Cablevision of Brookhaven Inc., Cablevision of Warwick, Cblvsn Sys. Huntington Corp., Cblvsn. Sys. Huntington Corp., Suffolk Cable of Smithtown, Suffolk Cable of Smithtown, Cblvsn. System-Suffolk Corp., Cblvsn. System-Suffolk Corp., Cablevision of Rockland Ramapo, Cblvsn Sys East Hampton Corp., Cablevision of So. Westchester, Cablevision of So. Westchester, Cblvsn System L.I. Corp., Cblvsn. System L.I. Corp., CSC Acquisition-NY Inc. CSC Acquisition-NY Inc.., CSC Acquisition-NY, CSC Acquisition MA, Cablevision of Ossining, Cablevision of Ossining, Cablevision of Duchess County, Cblvsn. System-Westchester Corp., and Cblvsn. System-Westchester Corp., respectively.

These complaints object to the tentative special franchise assessments, with numbers 943820-4722, 904000-4722, 906050-472603, 906050-4726, 943560-4734, 943560-4734, 943550-4720, 943550-472003, 906040-4724, 910350-552403, 910350-5514, 910350-5524, 910350-5538, 927340-4738, 910350-5514, 9103505524, 910350-5538, 923500-282031, 927340-4738, 927340-4738, 927350-5528, 927350-5528, 928300-5512, 928300-5522, 928300-5534, 906000-5538; and the tentative special franchise full values, with numbers 943570-4728, 943580-4732, 943580-4736, 943580-4737, 944740-4728, 946100-1302, 946100-1328, 946100-1330, 946100-1332, 946100-1334, 946100-1346, 946100-1356, 946100-3311, 946100-3320, 946100-3324, 946100-3340, 946100-3346, 946100-3348, 946100-3358, 946100-3726, 946100-5122, 946100-5132, 946100-5136, 946100-5142, 948000-3322, 948000-3332, 948000-3338, 948000-3354, 948000-3356, 943560-4728, 919120-3350, 919120-3920, 919120-3924, 919120-3926, 910350-5526, 910350-5532, 910350-5544, 910350-5548, 910350-5550, 923500-2805, 927340-4730, 927340-4736, 927350-5548, 928300-3726. 928300-3922, 928300-3926, 928300-3928, 928300-5520, 928300-5526, 928300-5536, 928300-5542, 902000-1320, 902000-1324, 902000-1326, 902000-1336, 902000-1338, 902000-1342, 902000-1352, 902000-1354, 902000-1358, 906000-3728, 906000-5520, 906000-5530, 906000-5540, 906000-5546, 906000-5552, 906000-5554, 906000-5556 of Cablevision's tangible property situated in, upon, under or above public streets, highways, waters and other public places in various cities, towns and villages and of Cablevision's franchise, right, authority or permission to occupy such places, as determined by the Office of Real Property Tax Services ("ORPTS") and set forth in its corresponding Notices of Tentative Special Franchise Assessments and Notices of Tentative Special Franchise Full Values, dated January 23, 2026, and February 4, 2026.

Standards of Review and Law

Per 20 NYCRR 8197-4.2(a), a complainant, either an owner of special franchise property or an assessing unit in which special franchise property is located, may obtain administrative review of a tentative assessment or full value of such property by serving a complaint as specified in Real Property Tax Law § 610. However, if such a complaint is not supported by documentation or is otherwise inconsistent with the requirements of this section, the Tax Commissioner will recommend to the State Board of Real Property Tax Services (the "State Board") that the tentative special franchise assessments or full values be established as final. Moreover, per 20 NYCRR 8197-4.2(b)(1), each complaint must provide, at a minimum, an opinion of the proper value of the special franchise as of the appropriate valuation date, documentation to support that opinion of value, and an explanation of how that opinion is derived from the documentation submitted. Additionally, per 20 NYCRR 8197-4.2(b)(2), there must be a separate opinion of value and explanation of that opinion for each tentative assessment or full value which is a subject of that complaint.

Per 20 NYCRR 8197-4.2(c)(1), the hearing resulting from a complaint shall not constitute an adjudicatory proceeding subject to Article 3 of the State Administrative Procedure Act. The Tax Commissioner's designee as hearing officer shall rule on any procedural matters arising at the

hearing and shall report to the State Board on these matters and any legal issues raised in any complaint.

Special franchise property is 'specialty' property, and reproduction cost new less depreciation ("RCNLD") is a proper valuation methodology for specialty property. Moreover, the valuation methodology for special franchises, as set forth in the Rules for Real Property Tax Administration, has been judicially approved (Brooklyn Union Gas Co. v. State Board of Equalization and Assessment, 65 N.Y.2d 472, 482 N.E.2d 77, 492 N.Y.S.2d 598 (1985), *cert. den.* 475 U.S. 1082, 106 S.Ct. 1461, 89 L.Ed.2d 718 (1986); National Fuel Gas Distribution Corp. v. SBEA, 117 A.D.2d 948, 499 N.Y.S.2d 260 (3d Dept. 1986)).

An assessor's judgment as to value is presumed to be correct and a complainant bears the burden of proof to show that the judgment was incorrect (People ex rel. Jamaica Water Supply Co. v. State Board of Tax Commissioners, 196 N.Y. 39, 53, 89 N.E. 581 (Court of Appeals 1909)). A petitioner challenging the accuracy of a tax valuation has the initial burden to rebut the presumption that the assessor's valuation is correct by introducing credible evidence that the property was overvalued (see Matter of Bass v. Tax Commn. of City of N.Y., 179 A.D.2d 387, 387, 578 N.Y.S.2d 158 [1st Dept.1992]; the presumption of validity of an assessment by the taxing authority is rebutted where credible evidence to the contrary is received (see Matter of FMC Corp., 92 N.Y.2d at 188, 677 N.Y.S.2d 269, 699 N.E.2d 893 [a "petitioner (must) demonstrate the existence of a valid and credible dispute regarding valuation"]; see also Matter of Alexander's Dept. Store of Val. Stream v. Board of Assessors, 227 A.D.2d 549, 550, 642 N.Y.S.2d 940 (2d Dept.1996)).

As noted in Board of Managers of French Oaks Condominium v. Town of Amherst, 103 A.D.3d 1102, 958 N.Y.S.2d 808 (2013):

> "In the context of tax assessment cases, the 'substantial evidence' standard merely requires that petitioner demonstrate the existence of a valid and credible dispute regarding valuation" (Thomas*,* 96 A.D.3d at 1413, 946 N.Y.S.2d 336, quoting FMC Corp. */*Peroxygen Chems. Div.*],* 92 N.Y.2d at 188, 677 N.Y.S.2d 269, 699 N.E.2d 893; *see* East Med. Ctr.*, L.P.,* 16 A.D.3d at 1120, 791 N.Y.S.2d 778). In such a proceeding, "substantial evidence will most often consist of a detailed, competent appraisal based on standard, accepted appraisal techniques and prepared by a qualified appraiser" (Matter of Niagara Mohawk Power Corp. v. Assessor of Town of Geddes*,* 92 N.Y.2d 192, 196, 677 N.Y.S.2d 275, 699 N.E.2d 899)."

Where the taxpayer successfully meets its burden and rebuts the presumption that the assessing authority's valuation is correct, a court must then "weigh the entire record, including evidence of claimed deficiencies in the assessment, to determine whether petitioner has established by a preponderance of the evidence that its property has been overvalued" (Matter of FMC Corp., 92 N.Y.2d at 188, 677 N.Y.S.2d 269, 699 N.E.2d 893); Roth v. City of Syracuse, 21 N.Y.3d 411, 995 N.E.2d 123 [2013]; see also Board of Managers of French Oaks Condominium v. Town of Amherst, 103 A.D.3d 1102, 958 N.Y.S.2d 808 [2013], *supra*). The term "preponderance of the

evidence" means that "upon all the evidence [considered]… the facts asserted by the [taxpayer] are more probably true than false." (Nissho-Iwai Co., Ltd. v. M/T Stolt Lion, 719 F.2d 34, 38, 1984 A.M.C. 2611 (2d Cir. 1983); *see also* U.S. v. Fatico, 458 F. Supp. 388, 403, 3 Fed. R. Evid. Serv. 391 (E.D. N.Y. 1978), *judgment aff'd*, 603 F.2d 1053 (2d Cir. 1979), *cert. denied*, 444 U.S. 1073, 100 S.Ct. 1018, 62 L.Ed.2d 755 (1980)). It should be noted that a complainant who claims a factual basis for objection but fails to provide substantiating evidence does not warrant a reduction in his or her assessment (People ex rel. Buffalo R.P. Ry Co. v. Carmichael, 64 Misc. 271, 118 N.Y.S. 354 (Sup. Ct. Erie Co. 1909), *aff'd.* 139 App. Div. 925, 125 N.Y.S. 1151 (4th Dept. 1920)).

Assessment review proceedings involving the issue of inequality are limited to determining whether the property at issue has been assessed at a different percentage of its full value than other properties within the same taxing unit (see, Matter of Consolidated Edison Co. v State Bd. of Equalization & Assessment, 73 AD2d 31, 36, affd 53 NY2d 975) and any claimed constitutional violations should be asserted in a CPLR article 78 proceeding (see, Matter of Board of Mgrs. of Acorn Ponds at N. Hills Condominium No. 3 v Board of Assessors, 197 AD2d 620, 622, lv denied 83 NY2d 759). Consol. Edison Co. of New York Inc. v. State Bd. of Real Prop. Servs., 255 A.D.2d 8, 10, 690 N.Y.S.2d 755 (1999). Per RPTL § 744(1), evidence on the issue of whether a special franchise assessment is unequal shall be limited to the state equalization rate or special equalization rate used in determining the final special franchise assessment under review, and such equalization rate or special equalization rate shall be binding and conclusive on the parties upon any such issue.

Allegations

In its complaints, Cablevision alleges that the tentative special franchise assessments and tentative special franchise full values determined by ORPTS are excessive by reason of overvaluation, misclassified, unequal by reason of inequality, and unlawful by reason of illegality.

Analysis

Cablevision contends that it arrived at its opinions of value, after ascertaining its inventory as of January 1, 2025 by using an estimated cost per mile of "fiber mile build" of $20,000 and by multiplying that figure by the number of miles by vintage year. It then applied ten-year straight-line depreciation by vintage year, and any applicable equalization rate supplied by ORPTS for each county, city, town or village. The resulting figure is its opinion of value for each assessing unit.

Prior to hearing Cablevision provided me with a copy of a letter dated April 30, 2025. That letter had previously been submitted to ORPTS. The stated purpose of the letter was to explain the differences between its inventory reported in prior year and that reported in the current year. The letter discussed and explained Cablevision's inventory accounting method. It explained that Cablevision uses mass inventory accounting techniques whereby inventory no longer in service may remain on its books, though it may have been replaced, and the replacement inventory is also included on its books. Therefore, Cablevision explained, it

submitted to ORPTS a reduced inventory to account for property no longer in use and asked for an appropriate adjustment to its historical inventory. The letter ended by stating that: "Accordingly, should the Department disagree with the foregoing inventory reconciliation, Cablevision makes an application pursuant to 20 NYCRR § 8197-2.8 for alternative functional or economic obsolescence, service lives, salvage factors, and other alternative valuation components that differ from those contained in the latest valuation procedures adopted by ORPTS." It should be noted that Cablevision did not submit any supporting documentation or information with this letter.

At the hearing Cablevision argued that its letter of April 30, 2025, is a valid request for functional or economic obsolescence pursuant to 20 NYCRR 8197-2.8. Furthermore, it believes that it has provided support in the form of facts, figures and calculations that were described in the attachments to all its fillings. However, under the regulations, a special franchise owner wishing to apply for functional or economic obsolescence , or use service lives, salvage factors or other alternative valuation components that differ from those contained in the latest valuation procedures adopted by ORPTS must submit a request and supporting documentation or information to demonstrate the existence of such functional or economic obsolescence or the appropriateness of the use of such alternative valuation component.

At the hearing, ORPTS explained that its valuations for 2026 are based on inventory information supplied by Cablevision and as such there was no need for an alternative depreciation or obsolescence adjustment. ORPTS also asserted that Cablevision had not provided any documents or calculations to support the request for an alternative valuation or for functional or economic obsolescence.

ORPTS also explained that special franchise valuations for cable television companies are determined based on the average cost per mile of fiber optic cable within the industry, not the actual cost incurred by any one company. Moreover, ORPTS has determined that the average cost per mile for installing fiber optic cable is between approximately $29,000 and $90,000 per mile, depending on whether the location is upstate or downstate, whether the cable is located underground or above-ground, the type of fiber optic cable being used, the capacity of the cable, and other variables. ORPTS maintains that Cablevision's property was valued consistently with the way ORPTS values all other fiber optic cables owned by cable television companies and that, in any event, Cablevision has not provided any support to indicate that $20,000 per mile was the actual cost incurred by the company when installing fiber optic cable.

ORPTS further explained that it depreciates fiber optic cable owned by cable television companies using straight-line depreciation through 80% of the property's useful life, and a second straight line depreciation through 20% of the property's useful life. In the case of the fiber optic cables that are at issue in the complaints, the property has a 15-year service life and a -10 salvage factor. For the first 10 years that the property is in service, ORPTS determined depreciation at 7.33% per year, which was then reduced to 2.5% per year as the property got closer to the end of its useful life. This depreciation schedule is from ORPTS' depreciation study and is applicable to all fiber optic cables owned by all cable television companies. ORPTS uses

the same depreciation schedule for all fiber optic cables owned by cable television companies. ORPTS also explained that Cablevision appears to have calculated its values allowing for 100% physical depreciation (which is inconsistent with ORPTS' depreciation study which allows for depreciation down to a 5% floor value) and has failed to provide any support for its proposed 10-year straight line depreciation method.

Based on the foregoing, I conclude that Cablevision has not introduced credible evidence to rebut the presumption that ORPTS's judgment is correct as to the assessments and full values complained of herein. Cablevision has not provided any documentation to support its opinion of the proper value of the property nor an explanation of how that opinion may be derived from documentation submitted. Cablevision's Exhibit A is merely a spreadsheet that indicates its calculations using its premises as set forth above. Exhibit A provides no basis to conclude that Cablevision's valuations after depreciation are correct.

Finally, in its complaints, Cablevision states that, to the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment or full value complained of herein, it claims entitlement to such credit. Such claims for credit are not within the scope and purpose of this report.

Conclusion

I find no legal basis upon which to recommend changes to the Notices of Tentative Special Franchise Assessments and Notices of Tentative Special Franchise Full Values dated January 23, 2026, and February 4, 2026. Therefore, I recommend that these tentative special franchise assessments and full values be established as final. There was no procedural matter upon which to report.

NEW YORK STATE | Department of Taxation and Finance

OFFICE OF COUNSEL

Memorandum

May 12, 2026

TO: State Board of Real Property Tax Services

FROM: Hearing Officer Kobena Eyiah

SUBJECT: Report on Complaint 26-SFA-23 filed on Tentative Special Franchise Full Values for the Year 2026

Introduction

I was designated as the Hearing Officer for a hearing held on March 12, 2026, to hear complaints on certain Notices of Tentative Special Franchise Assessments and Tentative Special Franchise Full Values to be filed in 2026. This report addresses Complaint 26-SFA-23 (the "complaint") filed by CHPE, LLC (hereinafter, "CHPE"). CHPE filed this complaint, affected service on each adverse party and appeared in person through its representatives, Mark R. McNamara and Matthew S. Moses, both with Barclay Damon LLP.

The complaint objects to the tentative special franchise full values, with numbers 189250-0922, 189250-0924, 189250-0928, 189250-0930, 189250-0940, 189250-0942, 189250-1030, 189250-1313, 189250-1330, 189250-1332, 189250-1346, 189250-1348, 189250-1350, 189250-1356, 189250-1520, 189250-1526, 189250-1552, 189250-1926, 189250-3324, 189250-3336, 189250-3346, 189250-3726, 189250-3928, 189250-5122, 189250-5130, 189250-5148, 189250-5154, 189250-5324, 189250-5346, and 189250-5352 of CHPE's tangible property situated in, upon, under or above public streets, highways, waters and other public places in various cities, towns and villages and of CHPE's franchise, right, authority or permission to occupy such places, as determined by the ORPTS and set forth in its corresponding Notices of Tentative Special Franchise Full Value, dated February 4, 2026.[1]

Standards of Review and Law

[1] On March 9, 2026, ORPTS issued a Notice of Rescission for notice number 189250-5130.

Per 20 NYCRR 8197-4.2(a), a complainant, either an owner of special franchise property or an assessing unit in which special franchise property is located, may obtain administrative review of a tentative assessment or full value of such property by serving a complaint as specified in Real Property Tax Law § 610. However, if such a complaint is not supported by documentation or is otherwise inconsistent with the requirements of this section, the Tax Commissioner will recommend to the State Board of Real Property Tax Services (the "State Board") that the tentative special franchise assessments or full values be established as final. Moreover, per 20 NYCRR 8197-4.2(b)(1), each complaint must provide, at a minimum, an opinion of the proper value of the special franchise as of the appropriate valuation date, documentation to support that opinion of value, and an explanation of how that opinion is derived from the documentation submitted. Additionally, per 20 NYCRR 8197-4.2(b)(2), there must be a separate opinion of value and explanation of that opinion for each tentative assessment or full value which is a subject of that complaint.

Per 20 NYCRR 8197-4.2(c)(1), the hearing resulting from a complaint shall not constitute an adjudicatory proceeding subject to Article 3 of the State Administrative Procedure Act. The Tax Commissioner's designee as hearing officer shall rule on any procedural matters arising at the hearing and shall report to the State Board on these matters and any legal issues raised in any complaint.

Special franchise property is 'specialty' property, and reproduction cost new less depreciation ("RCNLD") is a proper valuation methodology for specialty property. Moreover, the valuation methodology for special franchises, as set forth in the Rules for Real Property Tax Administration, has been judicially approved (Brooklyn Union Gas Co. v. State Board of Equalization and Assessment, 65 N.Y.2d 472, 482 N.E.2d 77, 492 N.Y.S.2d 598 (1985), *cert. den.* 475 U.S. 1082, 106 S.Ct. 1461, 89 L.Ed.2d 718 (1986); National Fuel Gas Distribution Corp. v. SBEA, 117 A.D.2d 948, 499 N.Y.S.2d 260 (3d Dept. 1986)).

An assessor's judgment as to value is presumed to be correct and a complainant bears the burden of proof to show that the judgment was incorrect (People ex rel. Jamaica Water Supply Co. v. State Board of Tax Commissioners, 196 N.Y. 39, 53, 89 N.E. 581 (Court of Appeals 1909)). A petitioner challenging the accuracy of a tax valuation has the initial burden to rebut the presumption that the assessor's valuation is correct by introducing credible evidence that the property was overvalued (see Matter of Bass v. Tax Commn. of City of N.Y., 179 A.D.2d 387, 387, 578 N.Y.S.2d 158 [1st Dept.1992]; the presumption of validity of an assessment by the taxing authority is rebutted where credible evidence to the contrary is received (see Matter of FMC Corp., 92 N.Y.2d at 188, 677 N.Y.S.2d 269, 699 N.E.2d 893 [a "petitioner (must) demonstrate the existence of a valid and credible dispute regarding valuation"]; see also Matter of Alexander's Dept. Store of Val. Stream v. Board of Assessors, 227 A.D.2d 549, 550, 642 N.Y.S.2d 940 (2d Dept.1996)).

As noted in Board of Managers of French Oaks Condominium v. Town of Amherst, 103 A.D.3d 1102, 958 N.Y.S.2d 808 (2013):

> "In the context of tax assessment cases, the 'substantial evidence' standard merely requires that petitioner demonstrate the existence of a valid and credible dispute regarding valuation" (Thomas, 96 A.D.3d at 1413, 946 N.Y.S.2d 336, quoting FMC Corp. /Peroxygen Chems. Div./, 92 N.Y.2d at 188, 677 N.Y.S.2d 269, 699 N.E.2d 893; *see* East Med. Ctr., *L.P.,* 16 A.D.3d at 1120, 791 N.Y.S.2d 778). In such a proceeding, "substantial evidence will most often consist of a detailed, competent appraisal based on standard, accepted appraisal techniques and prepared by a qualified appraiser" (Matter of Niagara Mohawk Power Corp. v. Assessor of Town of Geddes, 92 N.Y.2d 192, 196, 677 N.Y.S.2d 275, 699 N.E.2d 899)."

Where the taxpayer successfully meets its burden and rebuts the presumption that the assessing authority's valuation is correct, a court must then "weigh the entire record, including evidence of claimed deficiencies in the assessment, to determine whether petitioner has established by a preponderance of the evidence that its property has been overvalued" (Matter of FMC Corp., 92 N.Y.2d at 188, 677 N.Y.S.2d 269, 699 N.E.2d 893); Roth v. City of Syracuse, 21 N.Y.3d 411, 995 N.E.2d 123 [2013]; see also Board of Managers of French Oaks Condominium v. Town of Amherst, 103 A.D.3d 1102, 958 N.Y.S.2d 808 [2013], *supra*). The term "preponderance of the evidence" means that "upon all the evidence [considered]… the facts asserted by the [taxpayer] are more probably true than false." (Nissho-Iwai Co., Ltd. v. M/T Stolt Lion, 719 F.2d 34, 38, 1984 A.M.C. 2611 (2d Cir. 1983); *see also* U.S. v. Fatico, 458 F. Supp. 388, 403, 3 Fed. R. Evid. Serv. 391 (E.D. N.Y. 1978), *judgment aff'd*, 603 F.2d 1053 (2d Cir. 1979), *cert. denied*, 444 U.S. 1073, 100 S.Ct. 1018, 62 L.Ed.2d 755 (1980)). It should be noted that a complainant who claims a factual basis for objection but fails to provide substantiating evidence does not warrant a reduction in his or her assessment (People ex rel. Buffalo R.P. Ry Co. v. Carmichael, 64 Misc. 271, 118 N.Y.S. 354 (Sup. Ct. Erie Co. 1909), *aff'd.* 139 App. Div. 925, 125 N.Y.S. 1151 (4th Dept. 1920)).

Assessment review proceedings involving the issue of inequality are limited to determining whether the property at issue has been assessed at a different percentage of its full value than other properties within the same taxing unit (see, Matter of Consolidated Edison Co. v State Bd. of Equalization & Assessment, 73 AD2d 31, 36, affd 53 NY2d 975) and any claimed constitutional violations should be asserted in a CPLR article 78 proceeding (see, Matter of Board of Mgrs. of Acorn Ponds at N. Hills Condominium No. 3 v Board of Assessors, 197 AD2d 620, 622, lv denied 83 NY2d 759). Consol. Edison Co. of New York Inc. v. State Bd. of Real Prop. Servs., 255 A.D.2d 8, 10, 690 N.Y.S.2d 755 (1999). Per RPTL § 744(1), evidence on the issue of whether a special franchise assessment is unequal shall be limited to the state equalization rate or special equalization rate used in determining the final special franchise assessment under review, and such equalization rate or special equalization rate shall be binding and conclusive on the parties upon any such issue.

Allegations

In the complaints, CHPE alleged that the notices reflected improper full value and unlawful value. CHPE submitted a letter prepared by Cost Containment Advisors dated February 26, 2026, which asserted that CHPE is entitled to a 40% reduction in value due to economic obsolescence.

Analysis

Prior to the hearing, the Office of Counsel on behalf of ORPTS submitted an "answer" to the complaint and asserted that CHPE had not fully complied with the requirements of 20 NYCRR 8197-2.8. The gist of the Office of Counsel's letter was that the letter from Cost Containment Advisors did not explain or provide any support for its conclusion that CHPE was entitled to a 40% reduction in value.

At the hearing, CHPE requested that the answer from the Office of Counsel should be stricken from the record because the Office of Counsel is not a party to the proceedings. I did not rule on that request.

CHPE argued that it was entitled to a reduction in value due to economic obsolescence because the assets in question had not been energized and was not producing any income. The company had initially claimed a 100% reduction in value, but the consultant had advised that the reduction in value was 40% due to "inutility". On April 30, 2026, CHPE submitted a letter to further explain its arguments regarding the economic obsolescence issue. In relevant part, the letter states that: "The basis of CHPE's position the Special Franchise reproduction cost new full values should be depreciated by 40% for economic obsolescence is that as of January 1, 2025 status and valuation date the Project was not, and could not, be utilized nor receive any revenue until mid-2026 when it is fully constructed, finally permitted to operate, and energized."

Mr. Ryan represented the Towns of Ulster, Esopus and Saugerties. He argued that the request for a 40% reduction should be denied because there are no facts, figures or calculations that support the claimed reduction.

For its part, ORPTS argued that CHPE had not provided any supporting documentation regarding the external factors that had caused the alleged economic obsolescence of 40%.

Per 20 NYCRR 8197-2.8(a), a special franchise owner wishing to apply for an allowance for functional or economic obsolescence must submit a request and supporting documentation or information to demonstrate the existence of such functional or economic obsolescence. Here, the letter from Cost Containment Advisors does not explain how and why they determined that there was an economic obsolescence of 40%. Therefore, the letter from Cost Containment Advisors, CHPE's testimony at the hearing, and the letter of April 30, 2026, do not constitute credible evidence that the asset was overvalued.

Conclusion

I find no legal basis upon which to recommend changes to Notices of Tentative Special Franchise Full Value that were issued by ORPTS on February 4, 2026. I recommend that these notices be established as final.

NEW YORK STATE | Department of Taxation and Finance

OFFICE OF COUNSEL

Memorandum

May 12, 2026

TO: State Board of Real Property Tax Services

FROM: Hearing Officer Kobena Eyiah

SUBJECT: Report on Complaint 26-SFA-56 filed on a Tentative Special Franchise Full Value for the Year 2026

Introduction

I was designated as the Hearing Officer for a hearing held on April 16, 2026, to hear complaints on a Notice of Tentative Special Franchise Full Value to be filed in 2026. This report addresses Complaint Number 26-SFA-56 filed by Bayonne Energy Center LLC ("Bayonne"). Service of the complaint has been served upon the Commissioner and the adverse party. Bayonne was represented at the hearing by Michael Hrankiwsky, Esq; of Cullen and Dykman, LLP.

Complaint Number 26-SFA-56 objects to tentative special franchise full value number 110000-6101 of Bayonne's tangible property situated in, upon, under or above public streets, highways, waters and other public places in the Borough of Brooklyn, in Kings County and Bayonne's franchise, right, authority or permission to occupy such places, as determined by the Office of Real Property Tax Services ("ORPTS") and set forth in its Notice of Tentative Special Franchise Full Value, dated March 16, 2026.

Standards of Review and Law

Per 20 NYCRR 8197-4.2(a), a complainant, either an owner of special franchise property or an assessing unit in which special franchise property is located, may obtain administrative review of a tentative assessment or full value of such property by serving a complaint as specified in Real Property Tax Law § 610. However, if such a complaint is not supported by documentation or is otherwise inconsistent with the requirements of this section, the Tax Commissioner will recommend to the State Board of Real Property Tax Services (the "State Board") that the tentative special franchise assessments or full values be established as final. Moreover, per 20 NYCRR 8197-4.2(b)(1), each complaint must provide, at a minimum, an opinion of the proper value of the

special franchise as of the appropriate valuation date, documentation to support that opinion of value, and an explanation of how that opinion is derived from the documentation submitted. Additionally, per 20 NYCRR 8197-4.2(b)(2), there must be a separate opinion of value and explanation of that opinion for each tentative assessment or full value which is a subject of that complaint.

Per 20 NYCRR 8197-4.2(c)(1), the hearing resulting from a complaint shall not constitute an adjudicatory proceeding subject to Article 3 of the State Administrative Procedure Act. The Tax Commissioner's designee as hearing officer shall rule on any procedural matters arising at the hearing and shall report to the State Board on these matters and any legal issues raised in any complaint.

Special franchise property is 'specialty' property, and reproduction cost new less depreciation ("RCNLD") is a proper valuation methodology for specialty property. Moreover, the valuation methodology for special franchises, as set forth in the Rules for Real Property Tax Administration, has been judicially approved (Brooklyn Union Gas Co. v. State Board of Equalization and Assessment, 65 N.Y.2d 472, 482 N.E.2d 77, 492 N.Y.S.2d 598 (1985), *cert. den.* 475 U.S. 1082, 106 S.Ct. 1461, 89 L.Ed.2d 718 (1986); National Fuel Gas Distribution Corp. v. SBEA, 117 A.D.2d 948, 499 N.Y.S.2d 260 (3d Dept. 1986)).

An assessor's judgment as to value is presumed to be correct and a complainant bears the burden of proof to show that the judgment was incorrect (People ex rel. Jamaica Water Supply Co. v. State Board of Tax Commissioners, 196 N.Y. 39, 53, 89 N.E. 581 (Court of Appeals 1909)). A petitioner challenging the accuracy of a tax valuation has the initial burden to rebut the presumption that the assessor's valuation is correct by introducing credible evidence that the property was overvalued (see Matter of Bass v. Tax Commn. of City of N.Y., 179 A.D.2d 387, 387, 578 N.Y.S.2d 158 [1st Dept.1992]; the presumption of validity of an assessment by the taxing authority is rebutted where credible evidence to the contrary is received (see Matter of FMC Corp., 92 N.Y.2d at 188, 677 N.Y.S.2d 269, 699 N.E.2d 893 [a "petitioner (must) demonstrate the existence of a valid and credible dispute regarding valuation"]; see also Matter of Alexander's Dept. Store of Val. Stream v. Board of Assessors, 227 A.D.2d 549, 550, 642 N.Y.S.2d 940 (2d Dept.1996)).

As noted in Board of Managers of French Oaks Condominium v. Town of Amherst, 103 A.D.3d 1102, 958 N.Y.S.2d 808 (2013):

> "In the context of tax assessment cases, the 'substantial evidence' standard merely requires that petitioner demonstrate the existence of a valid and credible dispute regarding valuation" (Thomas*,* 96 A.D.3d at 1413, 946 N.Y.S.2d 336, quoting FMC Corp. */*Peroxygen Chems. Div.*],* 92 N.Y.2d at 188, 677 N.Y.S.2d 269, 699 N.E.2d 893; *see* East Med. Ctr.*, L.P.,* 16 A.D.3d at 1120, 791 N.Y.S.2d 778). In such a proceeding, "substantial evidence will most often consist of a detailed, competent appraisal based on standard, accepted appraisal techniques and prepared by a qualified appraiser" (Matter of Niagara Mohawk Power Corp. v. Assessor of Town

of Geddes, 92 N.Y.2d 192, 196, 677 N.Y.S.2d 275, 699 N.E.2d 899)."

Where the taxpayer successfully meets its burden and rebuts the presumption that the assessing authority's valuation is correct, a court must then "weigh the entire record, including evidence of claimed deficiencies in the assessment, to determine whether petitioner has established by a preponderance of the evidence that its property has been overvalued" (Matter of FMC Corp., 92 N.Y.2d at 188, 677 N.Y.S.2d 269, 699 N.E.2d 893); Roth v. City of Syracuse, 21 N.Y.3d 411, 995 N.E.2d 123 [2013]; see also Board of Managers of French Oaks Condominium v. Town of Amherst, 103 A.D.3d 1102, 958 N.Y.S.2d 808 [2013], *supra*). The term "preponderance of the evidence" means that "upon all the evidence [considered]… the facts asserted by the [taxpayer] are more probably true than false." (Nissho-Iwai Co., Ltd. v. M/T Stolt Lion, 719 F.2d 34, 38, 1984 A.M.C. 2611 (2d Cir. 1983); *see also* U.S. v. Fatico, 458 F. Supp. 388, 403, 3 Fed. R. Evid. Serv. 391 (E.D. N.Y. 1978), *judgment aff'd*, 603 F.2d 1053 (2d Cir. 1979), *cert. denied*, 444 U.S. 1073, 100 S.Ct. 1018, 62 L.Ed.2d 755 (1980)). It should be noted that a complainant who claims a factual basis for objection but fails to provide substantiating evidence does not warrant a reduction in his or her assessment (People ex rel. Buffalo R.P. Ry Co. v. Carmichael, 64 Misc. 271, 118 N.Y.S. 354 (Sup. Ct. Erie Co. 1909), *aff'd.* 139 App. Div. 925, 125 N.Y.S. 1151 (4th Dept. 1920)).

Assessment review proceedings involving the issue of inequality are limited to determining whether the property at issue has been assessed at a different percentage of its full value than other properties within the same taxing unit (see, Matter of Consolidated Edison Co. v State Bd. of Equalization & Assessment, 73 AD2d 31, 36, affd 53 NY2d 975) and any claimed constitutional violations should be asserted in a CPLR article 78 proceeding (see, Matter of Board of Mgrs. of Acorn Ponds at N. Hills Condominium No. 3 v Board of Assessors, 197 AD2d 620, 622, lv denied 83 NY2d 759). Consol. Edison Co. of New York Inc. v. State Bd. of Real Prop. Servs., 255 A.D.2d 8, 10, 690 N.Y.S.2d 755 (1999). Per RPTL § 744(1), evidence on the issue of whether a special franchise assessment is unequal shall be limited to the state equalization rate or special equalization rate used in determining the final special franchise assessment under review, and such equalization rate or special equalization rate shall be binding and conclusive on the parties upon any such issue.

Allegations

In its complaint, Bayonne alleges that ORPTS: (1) misapplied the RCNLD methodology; (2) improperly calculated the company's reproductions cost new by trending costs at a higher percentage than what is appropriate; (3) included costs that were unusual and extraordinary and incurred as the result of unforeseen events; (4) failed to apply proper adjustments for costs related to unnecessary or unusual construction, duplication, re-design, relocation and extraordinary time schedules; (5) improperly trended its reported unadjusted original costs; (6) deducted an insufficient sum for physical depreciation; (7) deducted an insufficient sum for economic (external) obsolescence; (8) deducted an insufficient sum for functional obsolescence; (9) used an inadequate net salvage percentage that does not accurately reflect the negative salvage value of submarine cables; (10) failed to acknowledge that the company is required by the United States Army Corps of Engineers to remove the subject special franchise property within two years of the

termination of its permit agreement; (11) failed to recognize that the subject property is a "generator lead" and not a utility transmission line; (12) arbitrarily, capriciously, improperly and unlawfully determined and fixed the valuation of the special franchise property in a discriminatory and unwarranted manner resulting in excessive and confiscatory sums; (13) violated the state and federal constitutions' equal protection clauses and RPTL section 305; and (14) denied Complainant substantive due process under the state and federal constitutions and took Complainant's property for a public use without rendering just compensation.

Analysis

In support of its allegation that ORPTS failed to acknowledge that it is required by the Corps of Engineers to remove the subject special franchise property within two years of the termination of its permit agreement, Bayonne provided, as Exhibit B to its complaint, a copy of the U.S. Army Corps of Engineers' permit, with attachments. This permit authorized Bayonne to install the three submarine electric transmission cables at issue herein in accordance with specified various terms and conditions. A special condition of the permit is that Bayonne must remove the three submarine electric transmission cables authorized by the permit within two years "of the cables being removed from service" but that it may apply to the Corps of Engineers to leave the inactive cables in place so long as doing so does not result in long-term adverse impact to the harbor or harbor resources or unreasonably interfere with other uses of the seabed.

At the hearing, Bayonne presented three arguments. First, it argued that the salvage value that is being used by ORPTS is incorrect because it is based on outdated data models going back thirty to forty years. As a result, the salvage value derived by ORPTS did not accurately portray the salvage value of the asset. The second argument was that Bayonne is required to remove the cables from the seabed when the agreement expires. While there may be an opportunity to leave the cables in place, the contract/permit from the Army states that the cables must be removed within two years of deactivation or decommissioning. Furthermore, there is no guarantee that the Army would allow the company to leave the asset under the seabed. Therefore, the company's operating assumption is that it would be required to remove the asset. Based on these factors, Bayonne argued that it would be appropriate for ORPTS to consider using a more aggressive salvage value and the cost for removal of the asset. Bayonne's third argument addressed the potential adverse impact of the current New York climate change legislation. The company believes that the law will shorten the useful/service life of the asset due to its zero-emission standard for electricity generation. Bayonne suggested that ORPTS consider the law's impact in its analysis.

The special condition of the Corps of Engineers' permit does not, by its terms, require Bayonne to remove the special franchise property as Bayonne alleges. Instead, their removal is largely speculative as there is no indication in the record of this complaint that Bayonne intends to remove the cables from service. Moreover, the Corps of Engineers may, in fact, approve a request to leave the cables in place after they are decommissioned. It is only its assumption that Bayonne will not be allowed to leave its cables in place. It follows, therefore, that Bayonne's Exhibit A, its decommissioning and salvage plan, does not establish a net salvage value that must be subtracted

from the value of the cables as they may not be decommissioned and salvaged.

Bayonne did not otherwise provide evidence to establish its other allegations.

For its part, ORPTS testified that Bayonne submitted a request for an adjustment to the salvage percentage. However, the company did not submit any documentation to substantiate the negative 43% salvage value.

With respect to the impact of the climate change legislation, ORPTS testified that it viewed that as an issue of economic obsolescence. However, the company did not submit a request for economic obsolescence with its annual inventory filing and, therefore, no such obsolescence was granted. Additionally, ORPTS indicated that it values all like property in the same manner and disagrees with Bayonne's suggestion that ORPTS disparately treated its property when compared with other similarly situated special franchise property.

Finally, this hearing is not the proper forum for Bayonne's various constitutional claims since assessment review proceedings involving the issue of inequality are limited to determining whether the property at issue has been assessed at a different percentage of its full value than other properties within the same taxing unit and any claimed constitutional violations should be asserted in a CPLR Article 78 proceeding.

Based on the foregoing, I conclude that Bayonne has not introduced credible evidence to rebut the presumption that ORPTS's judgment is correct as to the full value of the special franchise property contemplated herein.

Conclusion

I find no legal basis upon which to recommend changes to tentative special franchise full value number 110000-6101, as set forth by ORPTS in its corresponding Notice of Tentative Special Franchise Full Value, dated March 16, 2026. Therefore, I recommend that this tentative special franchise full value be established as final. There was no procedural matter upon which to report.

NEW YORK STATE | Department of Taxation and Finance

OFFICE OF COUNSEL

Memorandum

May 12, 2026

TO: State Board of Real Property Tax Services

FROM: Hearing Officer Kobena Eyiah

SUBJECT: Report on Complaints 26-SFA-54 and 26-SFA-55, filed on a Tentative Special Franchise Full Value and a Tentative Special Franchise Assessment for the Year 2026

Introduction

I was designated as the Hearing Officer for a hearing held on April 16, 2026, to hear complaints on certain Notices of Tentative Special Franchise Assessments and Notices of Tentative Special Franchise Full Values to be filed in 2026. This report addresses complaints 26-SFA-54 and 26-SFA-55 filed by Cablevision System-NY City Cor and Cblvsn. System, L.I. Corp. respectively, and collectively, ("Cablevision"). Service of both complaints appears to have been effected on the adverse parties. Cablevision was represented by Cyavash Ahmadi, Esq; of Evershed Sutherland.

These complaints object to the tentative special franchise full value with numbers 906020-6001 and 906020-6101; and the tentative special franchise assessment number 923500-282407 of Cablevision's tangible property situated in, upon, under or above public streets, highways, waters and other public places in the Borough of Bronx, Bronx County; Borough of Brooklyn, Kings County; and Village of Cove Neck, Town of Oyster Bay and of Cablevision's franchise, right, authority or permission to occupy such places, as determined by the Office of Real Property Tax Services ("ORPTS") and set forth in its corresponding Notice of Tentative Special Franchise Assessment and Notice of Tentative Special Franchise Full Value, dated March 16, 2026.

Standards of Review and Law

Per 20 NYCRR 8197-4.2(a), a complainant, either an owner of special franchise property or an assessing unit in which special franchise property is located, may obtain administrative review of a tentative assessment or full value of such property by serving a complaint as specified

in Real Property Tax Law § 610. However, if such a complaint is not supported by documentation or is otherwise inconsistent with the requirements of this section, the Tax Commissioner will recommend to the State Board of Real Property Tax Services (the "State Board") that the tentative special franchise assessments or full values be established as final. Moreover, per 20 NYCRR 8197-4.2(b)(1), each complaint must provide, at a minimum, an opinion of the proper value of the special franchise as of the appropriate valuation date, documentation to support that opinion of value, and an explanation of how that opinion is derived from the documentation submitted. Additionally, per 20 NYCRR 8197-4.2(b)(2), there must be a separate opinion of value and explanation of that opinion for each tentative assessment or full value which is a subject of that complaint.

Per 20 NYCRR 8197-4.2(c)(1), the hearing resulting from a complaint shall not constitute an adjudicatory proceeding subject to Article 3 of the State Administrative Procedure Act. The Tax Commissioner's designee as hearing officer shall rule on any procedural matters arising at the hearing and shall report to the State Board on these matters and any legal issues raised in any complaint.

Special franchise property is 'specialty' property, and reproduction cost new less depreciation ("RCNLD") is a proper valuation methodology for specialty property. Moreover, the valuation methodology for special franchises, as set forth in the Rules for Real Property Tax Administration, has been judicially approved (Brooklyn Union Gas Co. v. State Board of Equalization and Assessment, 65 N.Y.2d 472, 482 N.E.2d 77, 492 N.Y.S.2d 598 (1985), *cert. den.* 475 U.S. 1082, 106 S.Ct. 1461, 89 L.Ed.2d 718 (1986); National Fuel Gas Distribution Corp. v. SBEA, 117 A.D.2d 948, 499 N.Y.S.2d 260 (3d Dept. 1986)).

An assessor's judgment as to value is presumed to be correct and a complainant bears the burden of proof to show that the judgment was incorrect (People ex rel. Jamaica Water Supply Co. v. State Board of Tax Commissioners, 196 N.Y. 39, 53, 89 N.E. 581 (Court of Appeals 1909)). A petitioner challenging the accuracy of a tax valuation has the initial burden to rebut the presumption that the assessor's valuation is correct by introducing credible evidence that the property was overvalued (see Matter of Bass v. Tax Commn. of City of N.Y., 179 A.D.2d 387, 387, 578 N.Y.S.2d 158 [1st Dept.1992]; the presumption of validity of an assessment by the taxing authority is rebutted where credible evidence to the contrary is received (see Matter of FMC Corp., 92 N.Y.2d at 188, 677 N.Y.S.2d 269, 699 N.E.2d 893 [a "petitioner (must) demonstrate the existence of a valid and credible dispute regarding valuation"]; see also Matter of Alexander's Dept. Store of Val. Stream v. Board of Assessors, 227 A.D.2d 549, 550, 642 N.Y.S.2d 940 (2d Dept.1996)).

As noted in Board of Managers of French Oaks Condominium v. Town of Amherst, 103 A.D.3d 1102, 958 N.Y.S.2d 808 (2013):

> "In the context of tax assessment cases, the 'substantial evidence' standard merely requires that petitioner demonstrate the existence of a valid and credible dispute regarding valuation" (Thomas, 96 A.D.3d at 1413, 946 N.Y.S.2d 336, quoting FMC

> Corp. /Peroxygen Chems. Div.*/,* 92 N.Y.2d at 188, 677 N.Y.S.2d 269, 699 N.E.2d 893; *see* East Med. Ctr*., L.P.,* 16 A.D.3d at 1120, 791 N.Y.S.2d 778). In such a proceeding, "substantial evidence will most often consist of a detailed, competent appraisal based on standard, accepted appraisal techniques and prepared by a qualified appraiser" (Matter of Niagara Mohawk Power Corp. v. Assessor of Town of Geddes*,* 92 N.Y.2d 192, 196, 677 N.Y.S.2d 275, 699 N.E.2d 899)."

Where the taxpayer successfully meets its burden and rebuts the presumption that the assessing authority's valuation is correct, a court must then "weigh the entire record, including evidence of claimed deficiencies in the assessment, to determine whether petitioner has established by a preponderance of the evidence that its property has been overvalued" (Matter of FMC Corp., 92 N.Y.2d at 188, 677 N.Y.S.2d 269, 699 N.E.2d 893); Roth v. City of Syracuse, 21 N.Y.3d 411, 995 N.E.2d 123 [2013]; see also Board of Managers of French Oaks Condominium v. Town of Amherst, 103 A.D.3d 1102, 958 N.Y.S.2d 808 [2013], *supra*). The term "preponderance of the evidence" means that "upon all the evidence [considered]… the facts asserted by the [taxpayer] are more probably true than false." (Nissho-Iwai Co., Ltd. v. M/T Stolt Lion, 719 F.2d 34, 38, 1984 A.M.C. 2611 (2d Cir. 1983); *see also* U.S. v. Fatico, 458 F. Supp. 388, 403, 3 Fed. R. Evid. Serv. 391 (E.D. N.Y. 1978), *judgment aff'd*, 603 F.2d 1053 (2d Cir. 1979), *cert. denied*, 444 U.S. 1073, 100 S.Ct. 1018, 62 L.Ed.2d 755 (1980)). It should be noted that a complainant who claims a factual basis for objection but fails to provide substantiating evidence does not warrant a reduction in his or her assessment (People ex rel. Buffalo R.P. Ry Co. v. Carmichael, 64 Misc. 271, 118 N.Y.S. 354 (Sup. Ct. Erie Co. 1909), *aff'd.* 139 App. Div. 925, 125 N.Y.S. 1151 (4th Dept. 1920)).

Assessment review proceedings involving the issue of inequality are limited to determining whether the property at issue has been assessed at a different percentage of its full value than other properties within the same taxing unit (see, Matter of Consolidated Edison Co. v State Bd. of Equalization & Assessment, 73 AD2d 31, 36, affd 53 NY2d 975) and any claimed constitutional violations should be asserted in a CPLR article 78 proceeding (see, Matter of Board of Mgrs. of Acorn Ponds at N. Hills Condominium No. 3 v Board of Assessors, 197 AD2d 620, 622, lv denied 83 NY2d 759). Consol. Edison Co. of New York Inc. v. State Bd. of Real Prop. Servs., 255 A.D.2d 8, 10, 690 N.Y.S.2d 755 (1999). Per RPTL § 744(1), evidence on the issue of whether a special franchise assessment is unequal shall be limited to the state equalization rate or special equalization rate used in determining the final special franchise assessment under review, and such equalization rate or special equalization rate shall be binding and conclusive on the parties upon any such issue.

Allegations

In its complaints, Cablevision alleges that the tentative special franchise assessments and tentative special franchise full values determined by ORPTS are excessive by reason of overvaluation, misclassified, unequal by reason of inequality, and unlawful by reason of illegality.

Analysis

Cablevision contends that it arrived at its opinions of value, after ascertaining its inventory as of January 1, 2025, by using an estimated cost per mile of "fiber mile build" of $20,000 and by multiplying that figure by the number of miles by vintage year. It then applied ten-year straight-line depreciation by vintage year, and any applicable equalization rate supplied by ORPTS for each county, city, town or village. The resulting figure is its opinion of value for each assessing unit.

Prior to hearing Cablevision provided me with a copy of a letter dated April 30, 2025. That letter had previously been submitted to ORPTS. The stated purpose of the letter was to explain the differences between its inventory reported in prior year and that reported in the current year. The letter discussed and explained Cablevision's inventory accounting method. It explained that Cablevision uses mass inventory accounting techniques whereby inventory no longer in service may remain on its books, though it may have been replaced, and the replacement inventory is also included on its books. Therefore, Cablevision explained that it submitted to ORPTS a reduced inventory to account for property no longer in use and asked for an appropriate adjustment to its historical inventory. The letter ended by stating that: "Accordingly, should the Department disagree with the foregoing inventory reconciliation, Cablevision makes an application pursuant to 20 NYCRR § 8197-2.8 for alternative functional or economic obsolescence, service lives, salvage factors, and other alternative valuation components that differ from those contained in the latest valuation procedures adopted by ORPTS." It should be noted that Cablevision did not submit any supporting documentation or information with this letter.

At the hearing Cablevision argued that its letter of April 30, 2025, is a valid request for functional or economic obsolescence pursuant to 20 NYCRR 8197-2.8 and did not provide any other testimony. However, under the regulations, a special franchise owner wishing to apply for functional or economic obsolescence , or use service lives, salvage factors or other alternative valuation components that differ from those contained in the latest valuation procedures adopted by ORPTS must submit a request and supporting documentation or information to demonstrate the existence of such functional or economic obsolescence or the appropriateness of the use of such alternative valuation component.

ORPTS explained that special franchise valuations for cable television companies are determined based on the average cost per mile of fiber optic cable within the industry, not the actual cost incurred by any one company. Moreover, ORPTS has determined that the average cost per mile for installing fiber optic cables in the downstate area is between approximately $75,000 and $700,000 per mile, depending on whether the cable is located underground or above-ground, the type of fiber optic cable being used, the capacity of the cable, and other variables. ORPTS maintains that Cablevision's property was valued consistently with the way ORPTS values all other fiber optic cables owned by cable television companies and that, in any event, Cablevision has not provided any support to indicate that $20,000 per mile was the actual cost incurred by the company when installing fiber optic cable.

ORPTS further explained that it depreciates fiber optic cable owned by cable television companies using straight-line depreciation through 80% of the property's useful life, and a second straight line depreciation through 20% of the property's useful life. In the case of the fiber optic cables that are at issue in the complaints, the property has a 15-year service life and a -10 salvage factor. For the first 10 years that the property is in service, ORPTS determined depreciation at 7.33% per year, which was then reduced to 2.5% per year as the property got closer to the end of its useful life. This depreciation schedule is from ORPTS' depreciation study and is applicable to all fiber optic cables owned by all cable television companies. ORPTS uses the same depreciation schedule for all fiber optic cables owned by cable television companies. ORPTS also explained that Cablevision appears to have calculated its values allowing for 100% physical depreciation (which is inconsistent with ORPTS' depreciation study which allows for depreciation down to a 5% floor value) and has failed to provide any support for its proposed 10-year straight line depreciation method.

Based on the foregoing, I conclude that Cablevision has not introduced credible evidence to rebut the presumption that ORPTS's judgment is correct as to the assessments and full values complained of herein. Cablevision has not provided any documentation to support its opinion of the proper value of the property nor an explanation of how that opinion may be derived from documentation submitted. Cablevision's Exhibit A is merely a spreadsheet that indicates its calculations using its premises as set forth above. Exhibit A provides no basis to conclude that Cablevision's valuations after depreciation are correct.

Finally, in its complaints, Cablevision states that, to the extent that RPTL § 626 provides a credit against any property tax based on any special franchise assessment or full value complained of herein, it claims entitlement to such credit. Such claims for credit are not within the scope and purpose of this report.

Conclusion

I find no legal basis upon which to recommend changes to the Notice of Tentative Special Franchise Assessment and the Notice of Special Franchise Full Value both dated March 16, 2026. Therefore, I recommend that both Notices at issue in this complaint be established as final. There was no procedural matter upon which to report.

NEW YORK STATE | Department of Taxation and Finance

OFFICE OF COUNSEL

Memorandum

May 12, 2026

TO: State Board of Real Property Tax Services

FROM: Hearing Officer Kobena Eyiah

SUBJECT: Report on Complaint 26-SFA-53 filed on Tentative Special Franchise Full Value for the Year 2026

Introduction

I was designated as the Hearing Officer for a hearing held on April 16, 2026, to hear complaints on certain Notices of Tentative Special Franchise Assessments and Tentative Special Franchise Full Values to be filed in 2026. This report addresses Complaint 26-SFA-53 (the "complaint") filed by CHPE, LLC (hereinafter, "CHPE"). CHPE filed this complaint, affected service on the adverse party and appeared in person through its representatives, Stephen Almy and Matthew S. Moses, both with Barclay Damon LLP.

The complaint objects to the tentative special franchise full value number 189250-5108, being CHPE's tangible property situated in, upon, under or above public streets, highways, waters and other public places in the City of Kingston, in Ulster County and of CHPE's franchise, right, authority or permission to occupy such places, as determined by the ORPTS and set forth in its corresponding Notice of Tentative Special Franchise Full Value, dated March 9, 2026.

Standards of Review and Law

Per 20 NYCRR 8197-4.2(a), a complainant, either an owner of special franchise property or an assessing unit in which special franchise property is located, may obtain administrative review of a tentative assessment or full value of such property by serving a complaint as specified in Real Property Tax Law § 610. However, if such a complaint is not supported by documentation or is otherwise inconsistent with the requirements of this section, the Tax Commissioner will recommend to the State Board of Real Property Tax Services (the "State Board") that the tentative special franchise assessments or full values be established as final. Moreover, per 20 NYCRR 8197-4.2(b)(1), each complaint must provide, at a minimum, an opinion of the proper value of the

special franchise as of the appropriate valuation date, documentation to support that opinion of value, and an explanation of how that opinion is derived from the documentation submitted. Additionally, per 20 NYCRR 8197-4.2(b)(2), there must be a separate opinion of value and explanation of that opinion for each tentative assessment or full value which is a subject of that complaint.

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As noted in Board of Managers of French Oaks Condominium v. Town of Amherst, 103 A.D.3d 1102, 958 N.Y.S.2d 808 (2013):

> "In the context of tax assessment cases, the 'substantial evidence' standard merely requires that petitioner demonstrate the existence of a valid and credible dispute regarding valuation" (Thomas*,* 96 A.D.3d at 1413, 946 N.Y.S.2d 336, quoting FMC Corp. */*Peroxygen Chems. Div.*],* 92 N.Y.2d at 188, 677 N.Y.S.2d 269, 699 N.E.2d 893; *see* East Med. Ctr.*, L.P.,* 16 A.D.3d at 1120, 791 N.Y.S.2d 778). In such a proceeding, "substantial evidence will most often consist of a detailed, competent appraisal based on standard, accepted appraisal techniques and prepared by a qualified appraiser" (Matter of Niagara Mohawk Power Corp. v. Assessor of Town

of Geddes, 92 N.Y.2d 192, 196, 677 N.Y.S.2d 275, 699 N.E.2d 899)."

Where the taxpayer successfully meets its burden and rebuts the presumption that the assessing authority's valuation is correct, a court must then "weigh the entire record, including evidence of claimed deficiencies in the assessment, to determine whether petitioner has established by a preponderance of the evidence that its property has been overvalued" (Matter of FMC Corp., 92 N.Y.2d at 188, 677 N.Y.S.2d 269, 699 N.E.2d 893); Roth v. City of Syracuse, 21 N.Y.3d 411, 995 N.E.2d 123 [2013]; see also Board of Managers of French Oaks Condominium v. Town of Amherst, 103 A.D.3d 1102, 958 N.Y.S.2d 808 [2013], *supra*). The term "preponderance of the evidence" means that "upon all the evidence [considered]… the facts asserted by the [taxpayer] are more probably true than false." (Nissho-Iwai Co., Ltd. v. M/T Stolt Lion, 719 F.2d 34, 38, 1984 A.M.C. 2611 (2d Cir. 1983); *see also* U.S. v. Fatico, 458 F. Supp. 388, 403, 3 Fed. R. Evid. Serv. 391 (E.D. N.Y. 1978), *judgment aff'd*, 603 F.2d 1053 (2d Cir. 1979), *cert. denied*, 444 U.S. 1073, 100 S.Ct. 1018, 62 L.Ed.2d 755 (1980)). It should be noted that a complainant who claims a factual basis for objection but fails to provide substantiating evidence does not warrant a reduction in his or her assessment (People ex rel. Buffalo R.P. Ry Co. v. Carmichael, 64 Misc. 271, 118 N.Y.S. 354 (Sup. Ct. Erie Co. 1909), *aff'd.* 139 App. Div. 925, 125 N.Y.S. 1151 (4th Dept. 1920)).

Assessment review proceedings involving the issue of inequality are limited to determining whether the property at issue has been assessed at a different percentage of its full value than other properties within the same taxing unit (see, Matter of Consolidated Edison Co. v State Bd. of Equalization & Assessment, 73 AD2d 31, 36, affd 53 NY2d 975) and any claimed constitutional violations should be asserted in a CPLR article 78 proceeding (see, Matter of Board of Mgrs. of Acorn Ponds at N. Hills Condominium No. 3 v Board of Assessors, 197 AD2d 620, 622, lv denied 83 NY2d 759). Consol. Edison Co. of New York Inc. v. State Bd. of Real Prop. Servs., 255 A.D.2d 8, 10, 690 N.Y.S.2d 755 (1999). Per RPTL § 744(1), evidence on the issue of whether a special franchise assessment is unequal shall be limited to the state equalization rate or special equalization rate used in determining the final special franchise assessment under review, and such equalization rate or special equalization rate shall be binding and conclusive on the parties upon any such issue.

Allegations

In the complaints, CHPE alleged that the notice reflected improper full value and unlawful value. CHPE submitted a letter prepared by Cost Containment Advisors dated March 30, 2026, which asserted that CHPE is entitled to a 40% reduction in value due to economic obsolescence.

Analysis

Prior to the hearing, the Office of Counsel on behalf of ORPTS submitted an "answer" to the complaint and asserted that CHPE had not fully complied with the requirements of 20 NYCRR 8197-2.8. The gist of the Office of Counsel's letter was that the letter from Cost Containment Advisors did not explain or provide any support for its conclusion that CHPE was entitled to a 40% reduction in value.

At the hearing, CHPE explained that their claim for a reduction in value was not based on construction work in progress. CHPE argued that it was entitled to a reduction in value due to economic obsolescence because the assets in question had not been energized and was not producing any income. The company had initially claimed a 100% reduction in value, but the consultant had advised that the reduction in value was 40% due to "inutility". CHPE said that they could not explain how Cost Containment Advisors came up with the 40% figure. CHPE then opined that there were forty percent of locations in which the transmission lines had not been installed and so that was used as a proxy for economic obsolescence. On April 30, 2026, CHPE submitted a letter to further explain its arguments regarding the economic obsolescence issue. In relevant part, the letter states that: "The basis of CHPE's position the Special Franchise reproduction cost new full values should be depreciated by 40% for economic obsolescence is that as of January 1, 2025 status and valuation date the Project was not, and could not, be utilized nor receive any revenue until mid-2026 when it is fully constructed, finally permitted to operate, and energized."

Mr. Andrew Clark represented the City of Kingston at the hearing. He argued that the economic obsolescence claim from CHPE should be rejected because the company had not provided sufficient facts, figures and calculations to support its claim.

For its part, ORPTS argued that CHPE had not provided any supporting documentation regarding the external factors that had caused the alleged economic obsolescence of 40%.

Per 20 NYCRR 8197-2.8(a), a special franchise owner wishing to apply for an allowance for functional or economic obsolescence must submit a request and supporting documentation or information to demonstrate the existence of such functional or economic obsolescence. Here, the letter from Cost Containment Advisors does not explain how and why they determined that there was an economic obsolescence of 40%. Therefore, the letter from Cost Containment Advisors, CHPE's testimony at the hearing, and the letter of April 30, 2026, do not constitute credible evidence that the asset was overvalued.

Conclusion

I find no legal basis upon which to recommend changes to Notices of Tentative Special Franchise Full Value that was issued by ORPTS on March 9, 2026. I recommend that the notice be established as final.

NEW YORK STATE | Department of Taxation and Finance

OFFICE OF COUNSEL

Memorandum

May 12, 2026

TO: State Board of Real Property Tax Services

FROM: Hearing Officer Kobena Eyiah

SUBJECT: Report on Complaint 26-SFA-57 filed on Notices of Tentative Special Franchise Full Values for the Year 2026

Introduction

I was designated as the Hearing Officer for a hearing held on April 16, 2026, to hear complaints on Notices of Tentative Special Franchise Full Values to be filed in 2026. This report addresses Complaint 26-SFA-57 filed by Consolidated Edison Company of New York, Inc. ("Con Ed"). Service of the complaint appears to have been affected on each adverse party. However, Con Ed did not appear at the hearing.

Complaint 26-SFA-57 objects to tentative special franchise full value numbers 110701-6001, 110701-6101, 110701-6201, 110701-6301, 110701-6401, 110702-6001, 110702-6201, 110702-6301, 110702-6401, 110703-6201, 110704-6001, 110704-6101, 110704-6201, and 110704-6301 of Con Ed's tangible property situated in, upon, under or above public streets, highways, waters and other public places in Borough of Bronx, Bronx County; Borough of Brooklyn, Kings County; Borough of Manhattan, New York County; Borough of Queens, Queens County; Borough of Staten Island, Richmond County, and on Con Ed's franchise, right, authority or permission to occupy such places, as determined by the Office of Real Property Tax Services ("ORPTS") and set forth in its Notices of Tentative Special Franchise Full Value, dated March 16, 2026.

Standards of Review and Law

Per 20 NYCRR 8197-4.2(a), a complainant, either an owner of special franchise property or an assessing unit in which special franchise property is located, may obtain administrative review of a tentative assessment or full value of such property by serving a complaint as specified in Real Property Tax Law § 610. However, if such a complaint is not supported by documentation

or is otherwise inconsistent with the requirements of this section, the Tax Commissioner will recommend to the State Board of Real Property Tax Services (the "State Board") that the tentative special franchise assessments or full values be established as final. Moreover, per 20 NYCRR 8197-4.2(b)(1), each complaint must provide, at a minimum, an opinion of the proper value of the special franchise as of the appropriate valuation date, documentation to support that opinion of value, and an explanation of how that opinion is derived from the documentation submitted. Additionally, per 20 NYCRR 8197-4.2(b)(2), there must be a separate opinion of value and explanation of that opinion for each tentative assessment or full value which is a subject of that complaint.

Per 20 NYCRR 8197-4.2(c)(1), the hearing resulting from a complaint shall not constitute an adjudicatory proceeding subject to Article 3 of the State Administrative Procedure Act. The Tax Commissioner's designee as hearing officer shall rule on any procedural matters arising at the hearing and shall report to the State Board on these matters and any legal issues raised in any complaint.

Special franchise property is 'specialty' property, and reproduction cost new less depreciation ("RCNLD") is a proper valuation methodology for specialty property. Moreover, the valuation methodology for special franchises, as set forth in the Rules for Real Property Tax Administration, has been judicially approved (Brooklyn Union Gas Co. v. State Board of Equalization and Assessment, 65 N.Y.2d 472, 482 N.E.2d 77, 492 N.Y.S.2d 598 (1985), *cert. den.* 475 U.S. 1082, 106 S.Ct. 1461, 89 L.Ed.2d 718 (1986); National Fuel Gas Distribution Corp. v. SBEA, 117 A.D.2d 948, 499 N.Y.S.2d 260 (3d Dept. 1986)).

An assessor's judgment as to value is presumed to be correct and a complainant bears the burden of proof to show that the judgment was incorrect (People ex rel. Jamaica Water Supply Co. v. State Board of Tax Commissioners, 196 N.Y. 39, 53, 89 N.E. 581 (Court of Appeals 1909)). A petitioner challenging the accuracy of a tax valuation has the initial burden to rebut the presumption that the assessor's valuation is correct by introducing credible evidence that the property was overvalued (see Matter of Bass v. Tax Commn. of City of N.Y., 179 A.D.2d 387, 387, 578 N.Y.S.2d 158 [1st Dept.1992]; the presumption of validity of an assessment by the taxing authority is rebutted where credible evidence to the contrary is received (see Matter of FMC Corp., 92 N.Y.2d at 188, 677 N.Y.S.2d 269, 699 N.E.2d 893 [a "petitioner (must) demonstrate the existence of a valid and credible dispute regarding valuation"]; see also Matter of Alexander's Dept. Store of Val. Stream v. Board of Assessors, 227 A.D.2d 549, 550, 642 N.Y.S.2d 940 (2d Dept.1996)).

As noted in Board of Managers of French Oaks Condominium v. Town of Amherst, 103 A.D.3d 1102, 958 N.Y.S.2d 808 (2013):

> "In the context of tax assessment cases, the 'substantial evidence' standard merely requires that petitioner demonstrate the existence of a valid and credible dispute regarding valuation" (Thomas*,* 96 A.D.3d at 1413, 946 N.Y.S.2d 336, quoting FMC Corp. */*Peroxygen Chems. Div.*],* 92 N.Y.2d at 188, 677 N.Y.S.2d 269, 699 N.E.2d

893; *see* East Med. Ctr., *L.P.,* 16 A.D.3d at 1120, 791 N.Y.S.2d 778). In such a proceeding, "substantial evidence will most often consist of a detailed, competent appraisal based on standard, accepted appraisal techniques and prepared by a qualified appraiser" (Matter of Niagara Mohawk Power Corp. v. Assessor of Town of Geddes, 92 N.Y.2d 192, 196, 677 N.Y.S.2d 275, 699 N.E.2d 899)."

Where the taxpayer successfully meets its burden and rebuts the presumption that the assessing authority's valuation is correct, a court must then "weigh the entire record, including evidence of claimed deficiencies in the assessment, to determine whether petitioner has established by a preponderance of the evidence that its property has been overvalued" (Matter of FMC Corp., 92 N.Y.2d at 188, 677 N.Y.S.2d 269, 699 N.E.2d 893); Roth v. City of Syracuse, 21 N.Y.3d 411, 995 N.E.2d 123 [2013]; see also Board of Managers of French Oaks Condominium v. Town of Amherst, 103 A.D.3d 1102, 958 N.Y.S.2d 808 [2013], *supra*). The term "preponderance of the evidence" means that "upon all the evidence [considered]… the facts asserted by the [taxpayer] are more probably true than false." (Nissho-Iwai Co., Ltd. v. M/T Stolt Lion, 719 F.2d 34, 38, 1984 A.M.C. 2611 (2d Cir. 1983); *see also* U.S. v. Fatico, 458 F. Supp. 388, 403, 3 Fed. R. Evid. Serv. 391 (E.D. N.Y. 1978), *judgment aff'd*, 603 F.2d 1053 (2d Cir. 1979), *cert. denied*, 444 U.S. 1073, 100 S.Ct. 1018, 62 L.Ed.2d 755 (1980)). It should be noted that a complainant who claims a factual basis for objection but fails to provide substantiating evidence does not warrant a reduction in his or her assessment (People ex rel. Buffalo R.P. Ry Co. v. Carmichael, 64 Misc. 271, 118 N.Y.S. 354 (Sup. Ct. Erie Co. 1909), *aff'd.* 139 App. Div. 925, 125 N.Y.S. 1151 (4th Dept. 1920)).

Assessment review proceedings involving the issue of inequality are limited to determining whether the property at issue has been assessed at a different percentage of its full value than other properties within the same taxing unit (see, Matter of Consolidated Edison Co. v State Bd. of Equalization & Assessment, 73 AD2d 31, 36, affd 53 NY2d 975) and any claimed constitutional violations should be asserted in a CPLR article 78 proceeding (see, Matter of Board of Mgrs. of Acorn Ponds at N. Hills Condominium No. 3 v Board of Assessors, 197 AD2d 620, 622, lv denied 83 NY2d 759). Consol. Edison Co. of New York Inc. v. State Bd. of Real Prop. Servs., 255 A.D.2d 8, 10, 690 N.Y.S.2d 755 (1999). Per RPTL § 744(1), evidence on the issue of whether a special franchise assessment is unequal shall be limited to the state equalization rate or special equalization rate used in determining the final special franchise assessment under review, and such equalization rate or special equalization rate shall be binding and conclusive on the parties upon any such issue.

Allegations

The Complaint alleges that the tentative full values at issue are improper and unlawful. Furthermore, "city and state legislation designed to curtail or eliminate the use of fossil fuels occasions additional external obsolescence not accounted for in the current valuation of the property."

Analysis

Con Ed has failed to meet the pleading requirements required by the Department's regulations and has failed to rebut the presumption of validity that applies to ORPTS' tentative full values. While Con Ed provided with its complaint an estimate of full value for each assessing unit, it did not meet the other basic pleading requirements set forth in regulations. Specifically, although the complaint provides the required "opinion of the property value of the special franchise as of the appropriate valuation date" it does not provide the required "documentation to support that opinion of value, and an explanation of how that opinion is derived from the documentation submitted." 20 NYCRR 8197-4.2(b)(1). *See also* 20 NYCRR 8197-4.2(b)(2). Therefore, the complaint is rejected as insufficient.

Conclusion

I find no legal basis upon which to recommend changes to tentative special franchise full value numbers 110701-6001, 110701-6101, 110701-6201, 110701-6301, 110701-6401, 110702-6001, 110702-6201, 110702-6301, 110702-6401, 110703-6201, 110704-6001, 110704-6101, 110704-6201, and 110704-6301, as set forth by ORPTS in its corresponding Notices of Tentative Special Franchise Full Value, each dated March 16, 2026. Therefore, I recommend that these tentative special franchise full values be established as final.

There was no procedural matter upon which to report.

NEW YORK STATE | Department of Taxation and Finance

MEMORANDUM

TO: State Board Members
FROM: Rachel Ingalsbe, Acting Secretary
SUBJECT: STAR Exemption Appeals - General Discussion
DATE: May 21, 2026

Purpose

The purpose of this memorandum is to present a general discussion of the principles applicable to the review of the STAR exemption appeals that are presented in the next Agenda Item. The exemptions in question were denied by the staff of the Department of Taxation and Finance on the basis that the applicable age, income and/or residency requirement was not satisfied.

Since these appeals involve the financial history of particular persons - particularly, information obtained from income tax returns that by law must be protected from public disclosure - we recommend that they be considered in Executive Session as authorized by Public Officers Law § 105(1)(f).

Background

The STAR exemption is authorized by section 425 of the Real Property Tax Law. Its central eligibility requirements are as follows:

a. Basic STAR Exemption

In order for a property owner to be eligible for a Basic STAR exemption:

- the property must be the primary residence of the owner(s), and
- the combined income of the owner(s) and spouse(s) who reside on the property may not be more than $250,000[1] for the applicable income tax year.

b. Enhanced STAR Exemption

In order for a property owner to be eligible for an Enhanced STAR exemption:

[1] It may bear mention that the income limit for the Basic STAR credit is $500,000. Appellants whose incomes are over $250,000 but not over $500,000 may switch to the Basic STAR credit if they wish, but that has no bearing on their eligibility for a Basic STAR exemption. The State Board only has jurisdiction over exemption appeals.

- the property must be the primary residence of the owner(s),
- all owners must be at least 65 years of age (with two limited exceptions specified below), and
- the combined income of the owner(s) and spouse(s) who reside on the property may not be more than a formula-based limit (specified below) for the applicable income tax year.[2]

As noted above, the law provides that property cannot receive an Enhanced STAR exemption unless all of the owners are at least age 65, but it also provides two limited exceptions to this requirement.

One exception is that if property is owned by a married couple or by siblings, only one of them must be at least age 65.

The other exception is that when property owned by a married couple is receiving the exemption because one spouse is at least age 65, and that spouse dies, the exemption may be continued if the surviving spouse is at least age 62.

c. Definition of Income

In order to be eligible for the STAR exemption, the property owner's income must not exceed the applicable limit. The Real Property Tax Law defines "income" for this purpose as follows:

> (ii) The term "income" as used herein shall mean the "adjusted gross income" for federal income tax purposes as reported on the applicant's federal or state income tax return for the applicable income tax year, subject to any subsequent amendments or revisions, reduced by distributions, to the extent included in federal adjusted gross income, received from an individual retirement account and an individual retirement annuity…(§ 425(4)(b)(ii)).

d. Parameters applicable to today's appeals

The appeals presented to you today involve STAR exemptions for the 2024 assessment roll.

By law, eligibility for STAR exemptions on a 2024 roll must be based upon the following parameters:

- Income eligibility for both the Basic and Enhanced STAR exemptions is based on the 2022 income tax year.

[2] Property owners who fail to satisfy the age or income requirements for Enhanced STAR may still receive a Basic STAR exemption as long as their incomes do not exceed $250,000.

- The income limit is $250,000 for the Basic STAR exemption and $98,700 for the Enhanced STAR exemption, and
- Age eligibility for the Enhanced STAR exemption is determined as of December 31, 2024.

Discussion

When Tax Department staff determined that a property was not eligible to receive a STAR exemption, the property owners were notified that they had the opportunity to appeal the decision to the Commissioner. Where an appeal to the Commissioner was denied, the property owners were notified they had the opportunity to apply for review by the State Board.

The next Agenda Item presents several such appeals for your consideration. Each memorandum is accompanied by a copy of the appellant's submission[3] and a draft resolution we shall ask you to adopt.

Before you take up these specific appeals, please be aware that their details cannot be discussed in a public forum because they involve information obtained from income tax returns, and as such, are subject to the secrecy protections of Tax Law§ 697(e).

That being so, we respectfully request that a Board member make a motion pursuant to Public Officers Law § 105(1)(f) calling for these appeals to be considered in Executive Session on the basis that they involve the financial history of particular persons. If such a motion should be made and seconded, we would recommend its approval.

[3] If an appellant included a copy of a tax return or similar documentation that had no bearing upon their STAR eligibility (e.g., if they provided their 2023 return when only their 2022 income is relevant), we would remove it before forwarding the submission to you due to its sensitivity.

Agenda Item V has been intentionally omitted from this packet to protect confidential information of private individuals.