



RESOLUTION 24-17

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 14, 2023, and February 22, 2024, 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 18, 2023, February 23, 2024, and February 26, 2024

WHEREAS, complaints (#SF-24-01, SF-24-02, SF-24-03, and SF-24-04), dated January 05, 2024, and March 18, 2024 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 18, 2024, and March 28, 2024; and

WHEREAS, appearances on behalf of Liberty Utilities (New York Water) Corp. were made at the January 18, 2024 hearing but not at the March 28, 2024 hearing; and

WHEREAS, the Hearing Officer has filed reports dated March 27, 2024, and April 5, 2024; 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 29, 2024; 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



RESOLUTION 24-20

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 13, 2024, the tentative special franchise full values for Transcontinental Gas Pipeline, 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 13, 2024

WHEREAS, complaints (#SF-24-08), dated April 9, 2024 were filed by Transcontinental Gas Pipeline, 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, 2024; and

WHEREAS, appearances on behalf of Transcontinental Gas Pipeline, LLC were not made at the April 16, 2024 hearing; and

WHEREAS, the Hearing Officer has filed reports dated April 19, 2024; 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 29, 2024; 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

24-23

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, 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 affirms the Department's determination that appellant was not eligible for the STAR exemption in question.

Voting in favor: Commissioners Becker & Casella

Voting against: None

Abstaining: None

Absent: Commissioner Rand

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 12, 2024.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 12th day of June, 2024.

Rachel Ingalsbe

Acting Secretary of the State Board

Attachment A



RESOLUTION 24-24

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the taxpayer’s eligibility for the STAR exemption in question; and

WHEREAS, a taxpayer by the name of [REDACTED] (hereinafter “appellant”) was duly notified that the Department had made a final determination that appellant was ineligible for the 2023 STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, appellant filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

24-24

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, 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 affirms the Department's determination that appellant was not eligible for the STAR exemption in question.

Voting in favor: Commissioners Becker & Casella

Voting against: None

Abstaining: None

Absent: Commissioner Rand

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 12, 2024.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 12th day of June, 2024.

Rachel Ingalsbe

Acting Secretary of the State Board

Attachment A



RESOLUTION 24-25

WHEREAS, under section 425 of the Real Property Tax Law (hereinafter “RPTL”), the New York State Department of Taxation and Finance has the duty to verify the eligibility of recipients of the STAR exemption; and

WHEREAS, under sections 200-a and 425 of the RPTL, a taxpayer who is dissatisfied with a final determination issued by the Department may appeal it to the State Board of Real Property Tax Services (hereinafter “State Board”), which has the power to review the appeal and determine the taxpayers' eligibility for the STAR exemption in question; and

WHEREAS, taxpayers by the name of [REDACTED] (hereinafter “appellants”) were duly notified that the Department had made a final determination that appellants were ineligible for the 2023 STAR exemption pursuant to section 425 of the RPTL, and that review of this determination could be obtained by filing an appeal with the State Board; and

WHEREAS, appellants filed an appeal of this determination, a copy of which has been provided to the State Board along with any documentation submitted in support thereof, and

WHEREAS, staff of the Office of Real Property Tax Services (“ORPTS”) has reviewed the appeal and any documentation submitted in support thereof, and has prepared a memorandum summarizing the results of its review, a copy of which has been also provided to the State Board; and

WHEREAS, the State Board has reviewed the appeal and any documentation submitted in support thereof, and has reviewed the ORPTS staff recommendation thereon, and

WHEREAS, the State Board agrees with and accepts the conclusions and the recommendations contained in the ORPTS staff memorandum; now therefore, be it

RESOLVED, that the State Board hereby adopts the conclusions and recommendations contained in the ORPTS staff memorandum, a copy of which is attached hereto, 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 affirms the Department's determination that appellants were not eligible for the STAR exemption in question.

Voting in favor: Commissioners Becker & Casella

Voting against: None

Abstaining: None

Absent: Commissioner Rand

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 12, 2024.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 12th day of June, 2024.

Rachel Ingalsbe

Acting Secretary of the State Board