



**RESOLUTION 22-22**

**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 10, 2022 and March 18, 2022, the tentative special franchise full values for Optical Communications Group, Inc. were determined by the Office of Real Property Tax Services (ORPTS); and

**WHEREAS**, pursuant to section 608 of the Real Property Tax Law notice of the tentative special franchise full values and the scheduled hearing dates were duly mailed on February 10, 2022 and March 18, 2022; and

**WHEREAS**, complaints (#SF-22-01 and SF-22-02), dated January 11, 2022 and April 22, 2022 were filed by Optical Communications Group, Inc. 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 28, 2022 and May 4, 2022; and

**WHEREAS**, appearance on behalf of Optical Communications Group, Inc. where not made at the January 28, 2022; and

**WHEREAS**, the Hearing Officer has filed reports dated February 11, 2022 and May 28, 2021; and

**WHEREAS**, ORPTS staff has reviewed the complaint, filed a report regarding such review and has made recommendations. The results of the review are summarized in the memorandum to the State Board, Agenda Item II, dated May 16, 2022; and

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

**RESOLVED**, that the State Board hereby adopts staff's factual conclusions and recommendations as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

**RESOLVED**, that the State Board concludes that the final 2022 final special franchise full values as set forth in List No. SF-22-01, SF-22-02, and SF-21-12 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 2022 assessment roll.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

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

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 14, 2022.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 14<sup>th</sup> day of June 2022.

\_\_\_\_\_  
Tim Maher, Director  
Acting Secretary of the State Board



**RESOLUTION 22-23**

**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 21, 2021 and February 10, 2022, the tentative special franchise full values for Liberty Utilities (New York Water) Corp. (and subsidiaries) were determined by the Office of Real Property Tax Services (ORPTS); and

**WHEREAS**, pursuant to section 608 of the Real Property Tax Law notice of the tentative special franchise full values and the scheduled hearing dates were duly mailed on December 21, 2021, February 10, 2022, and March 18, 2022; and

**WHEREAS**, complaints (#SF-22-03, SF-22-04, SF-22-06, and SF-22-07), dated January 11, 2022 and March 8, 2022, were filed by New York Liberty Utilities (New York Water ) Corp (and subsidiaries) 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 these complaints on January 28, 2022 and March 24, 2022; and

**WHEREAS** appearances on behalf of Liberty Utilities (New York Water ) Corp (and subsidiaries) were not made at the January 28, 2022 and March 24, 2022; and

**WHEREAS**, the Hearing Officer has filed reports dated February 11, 2022 and April 14, 2022; 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 16, 2022; and

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

**RESOLVED**, that the State Board hereby adopts staff's factual conclusions and recommendations as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further

**RESOLVED**, that the State Board concludes that the final 2022 final special franchise full values as set forth in List No. SF-22-03, SF-22-04, SF-22-06, and SF-22-07, 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 2022 assessment roll.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

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

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 14, 2022.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 14<sup>th</sup> day of June 2022.

\_\_\_\_\_  
Tim Maher, Director  
Acting Secretary of the State Board



**RESOLUTION 22-24**

**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 18, 2022, the tentative special franchise full values for RCN Telecom Services NY were determined by the Office of Real Property Tax Services (ORPTS); and

**WHEREAS**, pursuant to section 608 of the Real Property Tax Law notice of the tentative special franchise full values and the scheduled hearing dates were duly mailed on March 18, 2022; and

**WHEREAS**, a complaint (#SF-22-17), dated April 21, 2022 was filed by RCN Telecom Services NY as specified in section 610 of the Real Property Tax Law and 20 NYCRR 8197-4.2; and

**WHEREAS**, a hearing pursuant to section 612 of the Real Property Tax Law and 20 NYCRR 8197-4.2 was held with regard to the complaint on May 4, 2022; and

**WHEREAS**, appearances on behalf of RCN Telecom Services NY were not made at the May 4, 2022; and

**WHEREAS**, the Hearing Officer has filed reports dated May 28, 2021; and

**WHEREAS**, ORPTS staff has reviewed the complaint, filed a report regarding such review and has made recommendations. The results of the review are summarized in the memorandum to the State Board, Agenda Item II, dated May 16, 2022; and

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

**RESOLVED**, that the State Board hereby adopts staff's factual conclusions and recommendations as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and, be it further





**RESOLUTION 22-25**

**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 18, 2022, the tentative special franchise full values for Consolidated Edison Company of New York, Inc. were determined by the Office of Real Property Tax Services (ORPTS); and

**WHEREAS**, pursuant to section 608 of the Real Property Tax Law notice of the tentative special franchise full values and the scheduled hearing dates were duly mailed on March 18, 2022; and

**WHEREAS**, a complaint (#SF-22-18), dated April 21, 2022 was filed by Consolidated Edison Company of New York, Inc. as specified in section 610 of the Real Property Tax Law and 20 NYCRR 8197-4.2; and

**WHEREAS**, a hearing pursuant to section 612 of the Real Property Tax Law and 20 NYCRR 8197-4.2 was held with regard to the complaint on May 4, 2022; and

**WHEREAS**, appearances on behalf of Consolidated Edison Company of New York, Inc. were not made at the May 4, 2022; and

**WHEREAS**, the Hearing Officer has filed a report dated May 28, 2021; and

**WHEREAS**, ORPTS staff has reviewed the complaint, filed a report regarding such review and has made recommendations. The results of the review are summarized in the memorandum to the State Board, Agenda Item II, dated May 16, 2022; and

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

**RESOLVED**, that the State Board hereby adopts staff's factual conclusions and recommendations as Findings and Determinations of the State Board, to the same extent as if fully set forth herein; and be it further







**RESOLUTION 22-26**

**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] and [REDACTED] (hereinafter appellants) were duly notified that the Department had made a final determination that appellants were ineligible for the 2021 Enhanced 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, along with a memorandum providing a general discussion of the principles applicable to the review of the STAR exemption appeals; 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 are not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

**STATE OF NEW YORK )**

**) ss:**

**COUNTY OF ALBANY )**

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 14, 2022.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 14th day of June, 2022.

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Tim Maher

Acting Secretary of the State Board



## Board of Real Property Tax Services

### RESOLUTION 22-27

**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] and [REDACTED] (hereinafter appellants) were duly notified that the Department had made a final determination that appellants were ineligible for the 2021 Enhanced 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, along with a memorandum providing a general discussion of the principles applicable to the review of the STAR exemption appeals; 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 are not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

**STATE OF NEW YORK )**

**) ss:**

**COUNTY OF ALBANY )**

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 14, 2022.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 14th day of June, 2022.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board



## Board of Real Property Tax Services

### RESOLUTION 22-28

**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 appellant's eligibility for the STAR exemption in question; and

**WHEREAS**, A taxpayer by the name of [REDACTED] (hereinafter “the appellant”) was duly notified that the Department had made a final determination that the appellant was ineligible for the 2021 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**, the 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, along with a memorandum providing a general discussion of the principles applicable to the review of the STAR exemption appeals; 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 the appellant was not eligible for the STAR exemption in question.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

**STATE OF NEW YORK )**

**) ss:**

**COUNTY OF ALBANY )**

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 14, 2022.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 14th day of June, 2022.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board



## RESOLUTION 22-29

**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] and [REDACTED] (hereinafter “appellants”) were duly notified that the Department had made a final determination that appellants were ineligible for the 2021 Enhanced 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, along with a memorandum providing a general discussion of the principles applicable to the review of the STAR exemption appeals; 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 are not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

**STATE OF NEW YORK )**

**) ss:**

**COUNTY OF ALBANY )**

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 14, 2022.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 14th day of June, 2022.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board





**RESOLUTION 22-30**

**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 2021 Enhanced 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, along with a memorandum providing a general discussion of the principles applicable to the review of the STAR exemption appeals; 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 are not eligible for the Enhanced STAR exemption in question.

Voting in favor: Commissioners Becker, Casella, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

**STATE OF NEW YORK )**

**) ss:**

**COUNTY OF ALBANY )**

I, Tim Maher, Acting Secretary of the State Board of Real Property Tax Services, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the State Board on June 14, 2022.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 14th day of June, 2022.

\_\_\_\_\_

Tim Maher

Acting Secretary of the State Board



**Board of Real Property  
Tax Services**

The State Board of Real Property Tax Services did not adopt a Resolution # 22-31.