



RESOLUTION 23-11

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, 2022, February 9, 2023 and March 09, 2023, 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 22, 2022, February 10, and 2023, March 09, 2023; and

WHEREAS, complaints (#SF-23-01, SF-23-02, SF-23-04, SF-23-06, and SF-23-07), dated January 04, 2023, January 13, 2023, and March 13, 2023 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 12, 2023, January 27, 2023, and March 24, 2023; and

WHEREAS, appearances on behalf of Liberty Utilities (New York Water) were not made at the January 12, 2023, January 27, 2023, and March 24, 2023 hearings; and

WHEREAS, the Hearing Officer has filed reports dated January 26, 2023, and May 16, 2023; 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 30, 2023; 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 23-12

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, 2022, February 9, 2023 and March 09, 2023, 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 notices of the tentative special franchise full values and the scheduled hearing dates were duly mailed on December 22, 2022, February 10, and 2023, March 09, 2023; and

WHEREAS, complaints (#SF-23-03, SF-23-05, SF-23-10, and SF-23-14), dated January 03, 2023, January 13, 2023, March 10, 2023, and April 21, 2023 were filed by Optical Communications Group, Inc. as specified in section 610 of the Real Property Tax Law and 20 NYCRR 8197-4.2, except that SF-23-03 was not mailed timely; 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 27, 2023, March 24, 2023, and May 4, 2023; and

WHEREAS, appearances on behalf of Optical Communications Group, Inc. were made at the January 27, 2023, March 24, 2023, and May 4, 2023 hearings; and

WHEREAS, the Hearing Officer has filed reports dated May 16, 2023 and May 23, 2023; 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 30, 2023; 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 23-13

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 9, 2023 the tentative special franchise full values for SLIC Network Solutions, Inc. 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 10; and

WHEREAS, complaints (#SF-23-08 and SF-23-09), dated March 20, 2023 were filed by SLIC Network Solutions, 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 March 24, 2023; and

WHEREAS, appearances on behalf of SLIC Network Solutions, Inc. were made at the March 24, 2023 hearing; and

WHEREAS, the Hearing Officer has filed reports dated May 16, 2023; 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 30, 2023; 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

23-13

-2-

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 2023 final special franchise full values as set forth in List No. SF-23-07 and SF-23-08 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 2023 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, 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 14, 2023.

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 2023.

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



RESOLUTION 23-14

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 9, 2023 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 notices of the tentative special franchise full values and the scheduled hearing dates were duly mailed on March 9, 2023; and

WHEREAS, complaint (#SF-23-11), dated April 20, 2023 were 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 were held with regard to the complaint on May 4, 2023; and

WHEREAS, appearances on behalf of Consolidated Edison Company of New York, Inc. were not made at the May 4, 2023 hearing; and

WHEREAS, the Hearing Officer has filed reports dated May 23, 2023; 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 30, 2023; 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

23-14

-2-

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 2023 final special franchise full values as set forth in List No. SF-23-11 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 2023 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, 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 14, 2023.

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 2023.

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



RESOLUTION 23-15

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 9, 2023 the tentative special franchise full values 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 9, 2023; and

WHEREAS, complaint (#SF-23-12), dated April 21, 2023 was 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, 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, 2023; and

WHEREAS, appearances on behalf of Bayonne Energy Center LLC were made at the May 4, 2023 hearing; and

WHEREAS, the Hearing Officer has filed report dated May 23, 2023; 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 30, 2023; 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

23-15

-2-

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 2023 final special franchise full values as set forth in List No. SF-23-12 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 2023 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, 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 14, 2023.

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 2023.

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

Attachment A



Board of Real Property Tax Services

RESOLUTION 23-16

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 2022 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; 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, 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 14, 2023.

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 2023.

Rachel Ingalsbe

Interim Director of the Office of Real Property Tax Services

Acting Secretary of the State Board

Attachment A



Board of Real Property Tax Services

RESOLUTION 23-17

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, taxpayer by the name of [REDACTED] (hereinafter “appellant's”) was duly notified that the Department had made a final determination that appellant was ineligible for the 2022 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

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, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

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 14, 2023.

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 2023.

Rachel Ingalsbe

Interim Director of the Office of Real Property Tax Services

Acting Secretary of the State Board

Attachment A



RESOLUTION 23-18

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, 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 2022 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; 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 appellant is 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, 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 14, 2023.

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, 2023.

Rachel Ingalsbe

Interim Director of the Office of Real Property Tax Services

Acting Secretary of the State Board

Attachment A



RESOLUTION 23-19

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, 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 2022 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; 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 appellant is 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, 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 14, 2023.

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, 2023.

Rachel Ingalsbe

Interim Director of the Office of Real Property Tax Services

Acting Secretary of the State Board

Attachment A



RESOLUTION 23-20

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 2022 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; 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, 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 14, 2023.

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, 2023.

Rachel Ingalsbe

Interim Director of the Office of Real Property Tax Services

Acting Secretary of the State Board

Attachment A



Board of Real Property Tax Services

RESOLUTION 23-21

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 2022 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; 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, 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 14, 2023.

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, 2023.

Rachel Ingalsbe

Interim Director of the Office of Real Property Tax Services

Acting Secretary of the State Board

Attachment A



RESOLUTION 23-22

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 2022 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, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

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 14, 2023.

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, 2023.

Rachel Ingalsbe

Interim Director of the Office of Real Property Tax Services

Acting Secretary of the State Board

Attachment A



RESOLUTION 23-23

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 2022 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, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

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 14, 2023.

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, 2023.

Rachel Ingalsbe

Interim Director of the Office of Real Property Tax Services

Acting Secretary of the State Board

Attachment A



RESOLUTION 23-24

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 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 2022 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, and Rand

Voting against: NONE

Abstaining: NONE

Absent: NONE

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 14, 2023.

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, 2023.

Rachel Ingalsbe

Interim Director of the Office of Real Property Tax Services

Acting Secretary of the State Board