



## RESOLUTION 25-16

**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 05, 2024, December 13, 2024, and December 19, 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 05, 2024, December 13, 2024, and December 20, 2024

**WHEREAS**, complaints (#SF-25-01, SF-25-02, and SF-25-13), dated January 03, 2025, and March 16, 2025 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 16, 2025, and January 30, 2025; and

**WHEREAS**, appearances on behalf of Liberty Utilities (New York Water) Corp. were not made at the January 16, 2025 hearing and the January 30, 2025 hearing; and

**WHEREAS**, the Hearing Officer has filed reports dated February 19, 2025, and March 27, 2025; 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, 2025; 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

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**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 2025 final special franchise full values as set forth in List No. SF-25-01, SF-25-02, and SF-25-13, 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 2025 assessment roll.

Voting in favor: Commissioners Becker & Casella

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 04, 2025.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 4<sup>th</sup> day of June 2025.

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



## RESOLUTION 25-17

**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 10, 2024, and February 12, 2025, 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 December 10, 2024, and February 13, 2025

**WHEREAS**, complaints (#SF-25-04, SF-25-43, and SF-25-44), dated January 08, 2025 and March 11, 2025 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 January 16, 2025 and March 20, 2025; and

**WHEREAS**, appearances on behalf of SLIC Network Solutions, Inc. were made at the January 16, 2025 and March 20, 2025 hearing; and

**WHEREAS**, the Hearing Officer has filed reports dated February 19, 2025 and April 23, 2025; 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, 2025; 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

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**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 2024 final special franchise full values as set forth in List No. SF-25-04, SF-25-43 and SF-25-44, 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 2025 assessment roll.

Voting in favor: Commissioners Becker & Casella

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 4, 2025.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 4<sup>th</sup> day of June 2025.

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



## RESOLUTION 25-18

**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 10, 2024, the tentative special franchise full values for Corning Natural Gas Corporation 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 10, 2024

**WHEREAS**, complaints (#SF-25-03), dated January 7, 2025 were filed by Corning Natural Gas Corporation 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 30, 2025; and

**WHEREAS**, appearances on behalf of Corning Natural Gas Corporation were made at the January 30, 2025 hearing; and

**WHEREAS**, the Hearing Officer has filed reports dated March 28, 2025; 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, 2025; 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

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**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 2025 final special franchise full values as set forth in List No. SF-25-03, 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 2025 assessment roll.

Voting in favor: Commissioners Becker & Casella

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 04, 2025.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 4<sup>th</sup> day of June 2025.

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



## RESOLUTION 25-19

**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 05, 2024, December 19, 2024, and February 12, 2025, 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 05, 2024, December 20, 2024, and February 13, 2025

**WHEREAS**, complaints (#SF-25-05, SF-25-06, SF-25-07, SF-25-08, SF-25-09, SF-25-10, SF-25-11, SF-25-12, SF-25-14, SF-25-15, SF-25-16, SF-25-19, SF-25-20, SF-25-21, SF-25-22, SF-25-23, SF-25-24, SF-25-25, SF-25-26, SF-25-27, SF-25-28, SF-25-29, SF-25-30, SF-25-31, SF-25-32, SF-25-33, SF-25-34, SF-25-35, SF-25-36, SF-25-37, SF-25-38, SF-25-39, SF-25-40, SF-25-41, SF-25-42), dated January 10, 2025, January 24, 2025, and March 10, 2025 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 16, 2025, January 30, 2025, and March 20, 2025; and

**WHEREAS**, appearances on behalf of Cablevision and its subsidiaries or affiliates were made at the January 16, 2025, January 30, 2025, and March 20, 2025 hearing; and

**WHEREAS**, the Hearing Officer has filed reports dated February 19, 2025, March 28, 2025, and April 23, 2025; 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, 2025; 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 2025 final special franchise full values as set forth in List No. SF-25-05, SF-25-06, SF-25-07, SF-25-08, SF-25-09, SF-25-10, SF-25-11, SF-25-12, SF-25-14, SF-25-15, SF-25-16, SF-25-19, SF-25-20, SF-25-21, SF-25-22, SF-25-23, SF-25-24, SF-25-25, SF-25-26, SF-25-27, SF-25-28, SF-25-29, SF-25-30, SF-25-31, SF-25-32, SF-25-33, SF-25-34, SF-25-35, SF-25-36, SF-25-37, SF-25-38, SF-25-39, SF-25-40, SF-25-41, SF-25-42, 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 2025 assessment roll.

Voting in favor: Commissioners Becker & Casella

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 04, 2025.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 4<sup>th</sup> day of June 2025.

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





## RESOLUTION 25-20

**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 February 12, 2025, the tentative special franchise full values for Millennium Pipeline 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 February 13, 2025

**WHEREAS**, complaints (#SF-25-17 and SF-25-18), dated March 07, 2025 were filed by Millennium Pipeline 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 March 20, 2025; and

**WHEREAS**, appearances on behalf of Millennium Pipeline Company were not made at the March 20, 2025 hearing; and

**WHEREAS**, the Hearing Officer has filed reports dated April 23, 2025; 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, 2025; 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

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**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 2025 final special franchise full values as set forth in List No. SF-25-17 and SF-25-18, 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 2025 assessment roll.

Voting in favor: Commissioners Becker & Casella

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 04, 2025.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 4<sup>th</sup> day of June 2025.

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



## **RESOLUTION 25-21**

**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 28, 2025, 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 February 28, 2025

**WHEREAS**, complaints (#SF-25-45), dated March 24, 2025 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 03, 2025; and

**WHEREAS**, appearances on behalf of Bayonne Energy Center, LLC were made at the April 03, 2025 hearing; and

**WHEREAS**, the Hearing Officer has filed reports dated April 29, 2025; 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, 2025; 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

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**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 2025 final special franchise full values as set forth in List No. SF-25-45, 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 2025 assessment roll.

Voting in favor: Commissioners Becker & Casella

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 04, 2025.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 4<sup>th</sup> day of June 2025.

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



## **RESOLUTION 25-22**

**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 28, 2025, 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 February 28, 2025

**WHEREAS**, complaints (#SF-25-46), dated March 24, 2025 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 03, 2025; and

**WHEREAS**, appearances on behalf of Consolidated Edison Company were not made at the April 03, 2025 hearing; and

**WHEREAS**, the Hearing Officer has filed reports dated April 29, 2025; 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, 2025; 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

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**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 2025 final special franchise full values as set forth in List No. SF-25-46, 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 2025 assessment roll.

Voting in favor: Commissioners Becker & Casella

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 04, 2025.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 4<sup>th</sup> day of June 2025.

---

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

## Attachment A



## Board of Real Property Tax Services

### RESOLUTION 25-23

**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 2024 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

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 4, 2025.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 4th day of June, 2025.

---

Rachel Ingalsbe

Acting Secretary of the State Board



## Attachment A



## Board of Real Property Tax Services

### RESOLUTION 25-24

**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 appellants' 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 2024 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: 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 4, 2025.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 4<sup>th</sup> day of June, 2025.

---

Rachel Ingalsbe

Acting Secretary of the State Board

## Attachment A



## Board of Real Property Tax Services

### RESOLUTION 25-25

**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 2024 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: 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 4, 2025.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 4th day of June, 2025.

---

Rachel Ingalsbe

Acting Secretary of the State Board

## Attachment A



## Board of Real Property Tax Services

### RESOLUTION 25-26

**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] (hereinafter “appellants”) were duly notified that the Department had made a final determination that appellants were ineligible for the 2024 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: 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 4, 2025.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 4th day of June, 2025.

---

Rachel Ingalsbe

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 25-27

**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] (hereinafter “appellants”) were duly notified that the Department had made a final determination that appellants were ineligible for the 2024 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: 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 4, 2025.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 4th day of June, 2025.

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Rachel Ingalsbe

Acting Secretary of the State Board



## Attachment A



### RESOLUTION 25-28

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

**WHEREAS**, a taxpayer by the name of [REDACTED] (hereinafter “appellant”) is duly notified that the Department had made a final determination that appellant is ineligible for the 2024 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 STAR exemption in question.

Voting in favor: Commissioners Becker & Casella

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 4, 2025.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 4th day of June, 2025.

---

Rachel Ingalsbe

Acting Secretary of the State Board

## Attachment A



### RESOLUTION 25-29

**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] (hereinafter “appellants”) were duly notified that the Department had made a final determination that appellants were ineligible for the 2024 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: 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 4, 2025.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the official seal of said Board of Real Property Tax Services this 4th day of June, 2025.

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Rachel Ingalsbe

Acting Secretary of the State Board