



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES
WA Harriman State Campus
Albany, N Y 12227
(518) 474-1071

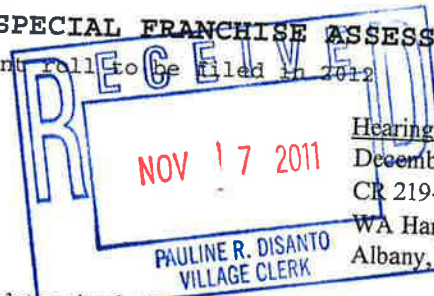
RP7026

Dated
November 10, 2011

NOTICE OF TENTATIVE SPECIAL FRANCHISE ASSESSMENT

For village assessment roll to be filed in 2012

Ms. Pauline DeSanto, Clerk 552203
Village of Croton-on-Hudson
1 VanWyck Street, Municipal Bldg
Croton-on-Hudson, NY 10520



Hearing Date and Location:
December 19, 2011 at 10:00am
CR 219-B, Bldg 9 2nd Floor
WA Harriman State Campus
Albany, New York

The State Office of Real Property Tax Services has determined the tentative special franchise assessments for the following special franchise companies at the amounts shown below. The assessments were determined in accordance with Article 6 of the Real Property Tax Law and Part 197 of Title 9 of the Official Compilation of Codes, Rules and Regulations of the State of New York. The assessments include both the value of the tangible property situated in, upon, under or above public streets, highways, waters and other public places and the value of the franchise, right, authority or permission to occupy such public streets, highways, waters and other public places.

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

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

County of Westchester

	2011 Assessment Number	Tentative Assessment	Pct Change From Prior Roll	2011
Village of Croton-on-Hudson, Town of Cortlandt				
Equalization Rate: 3.71	3.32		11.7	
Village of Croton-on-Hudson, Town of Cortlandt				
Con. Edison Co. of New York 4 Irving Place Room 747-s New York, NY 10003	110700-552203	\$920,274	2.0	902,659
AT&T Communications, Inc. P.O. Box 7207 Bedminster, NJ 07921	601700-552203	\$3,228	-1.9	3,289
Verizon New York Inc. P.O. Box 152206 Irving, TX 75015-2206	631900-552203	\$197,788	18.0	167,628
Cablevision System Lightpath 1111 Stewart Ave. Bethpage, NY 11714	725500-552203	\$7,055	29.1	5,465
Teleport Communications P.O. Box 7207 Bedminster, NJ 07921-7207	744790-552203	\$20,701	9.4	18,916
Cablevision of Ossining 1111 Stewart Avenue Bethpage, NY 11714	928300-552203	\$14,097	5.9	13,307
Grand Total		\$1,163,143		



Thomas H. Mattox
Commissioner of
Taxation and Finance

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

Susan Savage
Assistant Deputy Commissioner of
Real Property Tax Services

W.A. HARRIMAN CAMPUS
ALBANY, NY 12227
Tel. (518) 474-1071 Fax (518) 486-7755
www.tax.ny.gov

Thomas M. Bellard
Director
Valuation Services Bureau

November 10, 2011

TO: Village Assessors, Mayors and Clerks
FROM: Rebecca Bellard *RB*
SUBJECT: 2012 Tentative Special Franchise Assessments and Full Values

In an effort to save on mailing costs, the mayor and/or clerk's copy of the special franchise notice has been included in the assessor's envelope. Please forward their copy. Thank you.

Enclosed is your municipality's Notice of Tentative Special Franchise Full Values for the 2012 assessment roll. Please remember that, except for a few municipalities, we are now providing special franchise full values instead of equalized assessments. **Municipalities will need to equalize these full values using their current 2012 roll level of assessment. If the stated level of assessment is not accepted as a state equalization rate, these full values will have to be equalized using the state equalization rate when that rate is established.** The only exception to this change is municipalities which still have "base" utility property. Your special franchise notice will indicate whether you are receiving full values or equalized assessments.

Please note that there may be changes in your special franchise values due to obsolescence adjustments, new companies, purchases or name changes that have occurred this past year.

Purchases, Mergers, Consolidations

Intellifiber Networks – Purchased and Merged Elantic Telecom, East Telecom and Elantic Telecom East

Name Changes

RCN New York Communications - Name changed to Sidera Networks, LLC

Obsolescence

The companies listed on the attachment have applied for and been granted functional and/or economic obsolescence on all or a portion of their special franchise utility property.

If you have any questions related to your special franchise values, please contact Alan Kresge or Rebecca Bellard at (518) 474-1071, or via e-mail at special.franchise@tax.ny.gov.

Enclosure

cc: County Real Property Tax Directors

NYSORPTS Listing of Current Obsolescence Adjustments For 2012 Assessment Rolls

Type	Comp Code	Company Name	2011 Roll	2012 Roll
Gas/Elec	104900	Brooklyn Union Gas	9.5% E	9.5% E
Gas/Elec	107700	Central Hudson Gas & Electric	0.0%	See Note 2
Gas/Elec	110700	Con Edison	See Note 1 & 2	See Note 1 & 2
Gas/Elec	111900	Corning Natural Gas Corp.	See Note 1	See Note 1
Gas/Elec	123700	National Fuel Gas Distribution	See Note 2	See Note 2
Gas/Elec	127410	Keyspan Gas East Corporation	14% E	20% E
Gas/Elec	131600	NYS Electric & Gas	0%	6% E
Gas/Elec	132350	Niagara Mohawk dba Nat'l Grid	23% E	27% E
Gas/Elec	139000	Rochester Gas & Elec	10% E	21% E
Gas/Elec	139900	St. Lawrence Gas Company	See Note 1 & 2	See Note 1 & 2
Water	201330	Cedar Meadows Water	0	40% E
Water	221850	Hill Water Works Corp.	48% E	23% E
Water	223100	Hudson Valley Water (A)	50% E	50% E
Water	227600	Long Island Water Corporation	18% E	16% E
Water	234000	Squaw Brook Homeowners Assoc.	41% E	48% E
Water	241800	Snow Lake Utilities Corp	11% E	0% E
Water	245100	Tilison Estates Comm. Assoc.	3% E	4% E
Water	290130	Hudson Valley Water (B)	50% E	50% E
Water	291500	Grandview Waterworks Corp.	50% E	50% E
Telephone	600300	Armstrong Telephone	0	50% E
Telephone	601700	AT&T Communications, Inc.	24% F	31% F
Telephone	602500	Frontier Comm : Ausable Valley	See Note 2	See Note 2
Telephone	608400	Champlain Telephone	0%	50% E
Telephone	608900	Chazy Westport Telephone	0%	50% E
Telephone	609600	Citizens Telephone of Hammond	50% E	50% E
Telephone	611700	Crown Point Telephone	50% E	50% E
Telephone	613700	Delhi Telephone	0%	50% E
Telephone	613800	Deposit Telephone Co	50% E	50% E
Telephone	614700	Dunkirk Fredonia Telephone	50% E	50% E
Telephone	615500	Edwards Telephone Co	20% E	38% E
Telephone	618750	Citizens Telecom Co. of NY Inc	See Note 2	See Note 2
Telephone	618800	Germantown Telephone	50% E	50% E
Telephone	620600	Hancock Telephone	50% E	50% E
Telephone	621700	Frontier Comm. of New York	See Note 2	See Note 2
Telephone	628350	MCI Communications Services Inc	44% F	43% F
Telephone	630500	Newport Telephone Co	50% E	50% E
Telephone	631900	Verizon New York, Inc.	40% E, See Note 1 & 2	49% E, See Note 1 & 2
Telephone	632500	Nicholville Telephone	0%	50% E
Telephone	633300	Ogden Telephone Company	See Note 2	See Note 2
Telephone	633600	Oneida County Rural Telephone	50% E	50% E
Telephone	633900	Ontario Telephone Co	50% E	50% E
Telephone	635600	Pattersonville Telephone	50% E	50% E
Telephone	637000	Port Byron Telephone Co	50% E	50% E
Telephone	637250	Empire Telephone Corp.	50% E	50% E
Telephone	639100	Frontier Tel of Rochester	10% E, See Note 2	0% E, See Note 2
Telephone	641000	Frontier Comm: Seneca-Gorham	See Note 2	See Note 2
Telephone	643900	Cassadaga Tel Corp	50% E	50% E
Telephone	644200	Frontier Comm: Sylvan Lake	See Note 2	See Note 2
Telephone	645200	Township Telephone Co., Inc.	50% E	50% E
Telephone	645800	Trumansburg Telephone Co	50% E	50% E
Telephone	646900	Vernon Telephone Company	50% E	50% E
Telephone	647600	Warwick Valley Telephone	50% E	50% E
Telephone	648800	MCI Metro Access Trans Service	26% F	26% F
Telecom	701000	TW Telecom of New York	See Note 2	See Note 2
Telecom	701380	Telcove Inc	17% E, 18% F	0% E, 13% F
Telecom	701800	Telus Communications	53% F	53% F
Telecom	704800	Shaw Business Solutions US	47% F	47% F
Telecom	705820	SAVVIS Communications	80% E	80% E
Telecom	706000	Looking Glass Networks, Inc.	17% E, 56% F	0% E, 56% F
Telecom	713000	BCE Nexxia Corporation	26% F	26% F
Telecom	716400	Empire City Subway Co	See Note 1	See Note 1
Telecom	718000	Equant	12% F	12% F
Telecom	720200	Neon Optica Inc	61% F	61% F
Telecom	727000	Genuity Solutions Inc.	80% F	80% F
Telecom	736000	360 Networks (USA) Inc	80% E	0% E
Telecom	738100	Global Crossing North America	47% F	47% F
Telecom	738110	Global Crossing Telecom Inc	78% F	78% F
Telecom	739500	Abovenet Communications	30% F	30% F
Telecom	744790	Teleport Communications	59% F	58% F
Telecom	744860	Intellifiber Networks	See Note 1	57% F
Telecom	745000	Qwest Communications	See Note 2	See Note 2
Telecom	746120	Sprint Communications Co	23% F	See Note 1
Telecom	760700	Level 3 Communications	17% E, See Note 2	0% E, See Note 2
Telecom	771000	XO Communications	See Note 2	See Note 2
Telecom	772000	RCN Telecom Services	See Note 1	See Note 1
Telecom	774000	Broadwing Communications, LLC	17% E, 49% F	0% E, 49% F
Telecom	775000	WilTel Communications Group	17% E, 31% F	0% E, 31% F
Telecom	777200	Lightower Fiber Long Island	32% F	30% F
Telecom	797400	Sidera Networks	36% F	35% F
Pipeline	816650	North Country Gas Pipeline	39% F	38% F
Pipeline	822500	Mesa Energy Holdings	See Note 2	0%
Pipeline	825150	Kiantone Pipeline Corp	See Note 2	See Note 2
Pipeline	830000	Norse Pipeline	See Note 2	0%
Pipeline	832700	Northville Dock PL Corp	See Note 2	See Note 2
Pipeline	832720	Northville Industries	95% E	95% E
Pipeline	844750	Tennessee Gas Pipeline Company	12% E	11% E
Pipeline	845250	Trans Gas Pipeline	8% E	8% E
A percentage amount indicates a company-wide functional (F) or economic (E) obsolescence adjustment				
Note 1:	Functional obsolescence adjustments were made to specific municipalities. Contact your Regional CRM for specific municipal adjustments.			
Note 2:	Functional obsolescence adjustments were made to specific property types. Contact your Regional CRM for specific property type adjustments.			