TOWN OF WEST SENECA

SHEILA M. MEEGAN
TOWN SUPERVISOR

To: Fellow Town Board Members

From: Sheila M. Meegan, Town Supervisor

Date: May 24, 2013

Re: Support for Legislation Amendment to RPTL Section 102 (i)

Kindly move to adopt the attached resolution in support for Legislation Amendment to Real Property Tax Law (RPTL) Section 102 (i) to include and memorialize fiber optic cable as part of Outside Plant for tax assessment purposes consistent with the intent of a 1986 amendment to Section 102.

MAY 20 2013

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Resolution

SUPPORT FOR LEGISLATION AMENDMENT TO RPTL SECTION 102 (i)

WHEREAS, Fiber optic cable located on private property has been part of the Outside Plant roll section 6 assessment under Section 102(i) of Real Property Tax since the 1980's. Which is consistent with the valuation offiber optic cable located within the public right of way defined as Special Franchise property and,

WHEREAS, Amendments to Section 102 (i) of Real Property Tax in 1985 and 1987 were never intended to exclude fiber optic cable or other emerging technology from Outside Plant roll section 6 and,

WHEREAS, Until a recent decision by the Appellate Division, First Department removing fiber optic cable from Outside Plant roll section 6, fiber optic cable had been part of the Outside Plant assessment for over 25 years, and

WHEREAS, Across New York State hundreds of millions of dollars in tax base are in jeopardy of being lost creating a significant impact on Town, County and School taxes,

NOW THEREFORE, BE IT RESOLVED That the Association of Erie County Governments hereby supports the Erie County Assessor's Association and respectfully request the New York State Legislature to amend Section 102 (i) of Real Property Tax Law to defining, include and memorialize fiber optic cable as part of Outside Plant for tax assessment purposes consistent with the intent of a 1986 amendment to Section 102. And which is consistent with the valuation of fiber optic cable as Special Franchise property.

BE IT RESOLVED THAT the Association of Erie County Governments supports the Erie County Assessor's Association regarding the proposed amendment to RPTL section 102(i).

BE IT FURTHER RESOLVED, that a certified copy of this resolution be forwarded to Honorable Governor Andrew M. Cuomo, Honorable Senate Majority Leader Dean Skelos, Majority Leader of Independent Democratic Caucus Jeff Klein, Honorable Senate Minority Leader Andrea Stewart-Cousins, Honorable Speaker of the Assembly Sheldon Silver, Honorable Leader of the Assembly Joseph Morelle, Honorable Minority Leader of the Assembly Brian Kolb, and the Western New York Delegation and Erie County Executive Mark Poloncarz and the Erie County Legislature.