

**TOWN OF MALONE
TOWN BOARD
REGULAR MEETING – March 26, 2025**

6:00 PM - CALL TO ORDER - PLEDGE TO THE FLAG

MINUTES: for review & approval:

February 12, 2025 – Regular Meeting
March 12, 2025 – Regular Meeting

REPORTS:

Airport Manager – February 2025
Justice Fisher – February 2025
Town Clerk – February 2025
Justice Main – February 2025

OLD BUSINESS:

SUPERVISOR REPORTS:

Board Motion: Permission for Supervisor to sign Memorandum of Inter-Municipal Agreement between the Town of Maone and Jefferson-Lewis-Hamilton-Herkimer-Oneida BOCES reference Town of Malone Drug and Alcohol Testing program.

BOARD MEMBER /COMMITTEE ITEMS:

SUPERINTENDENT OF HIGHWAYS REPORTS:

CORRESPONDENCE:

From Henry A. Zomerfeld: Grievance Complaint on behalf of SLIC Network Solutions, Inc. (Special Franchise Full Values)

From Henry A. Zomerfeld: Grievance Complaint on behalf of SLIC Network Solutions, Inc. (Ceilings)

From Barton & Loguidice: SEQRA Amendment Notice (Village of Malone Wastewater Treatment Plant Leachate Pre-Treatment Project)

NEW BUSINESS:

Board Motion: *Modification to Resolution #62-2025*, DB Appropriations Increase change to \$90,893.00.

EXECUTIVE SESSION (if warranted)

**TOWN OF MALONE
TOWN BOARD
REGULAR MEETING – March 26, 2025**

<u>BILLS FOR AUDIT & PAYMENT:</u>	<i>Batch No. Voucher Nos.</i>
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<i>General Fund (A)</i>	\$
<i>Part Town General (B)</i>	\$
<i>Highway Townwide (DA)</i>	\$
<i>Highway Outside (DB)</i>	\$
<i>East Side Water (FE)</i>	\$
<i>Trust & Agency (T)</i>	\$
<i>Escrow Capital Project (H2)</i>	\$
<i>Airport Capital Project (H4)</i>	\$

<i>GRAND TOTAL</i>	\$
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ADJOURN:

The next regular Town Board meeting is scheduled for April 16th at 6:00 p.m., preceded by the IDA Meeting at 5:45 p.m.

TOWN OF MALONE
REGULAR MEETING
February 12, 2025

A regular meeting of the Town Board of the Town of Malone, County of Franklin and State of New York was held at the Town Offices, 27 Airport Road, Malone, NY on the 12th day of February 2025 at 6:00 p.m.

PRESENT:

Andrea Stewart, Supervisor	Jody Johnston, Councilor
Brian Taylor, Councilor	

ALSO PRESENT:

Abby Mmonica, Town Clerk	Denice Hudson, Budget Officer
Michael Andrews, Highway Superintendent	John Manley, Deputy Highway Superintendent
Bruce Burditt, Airport Manager	

CALL TO ORDER: Supervisor Stewart called the Regular Meeting to order at 6:00 PM with the Pledge of Allegiance.

MINUTES: For review and approval

RESOLUTION 37-2025 – Minutes

Upon motion by Councilor Johnston, second by Councilor Taylor the following resolution was ADOPTED Ayes 3 Johnston, Stewart, Taylor

Nays 0

Approval of January 22, 2025 Regular Meeting Minutes.

Reports:

RESOLUTION 38-2025- Reports

Upon motion by Councilor Johnston, second by Councilor Taylor the following resolution was ADOPTED Ayes 3 Stewart, Taylor, Johnston

Nays 0

Resolved to approve the following reports

Justice Main- December 2024
NYS Comptroller, Justice Court Fund- December 2024
Justice Fisher- January 2025
Justice Main- January 2025
Code Office- January 2025
Town Clerk- January 2025
Airport Manager- January 2025

SUPERVISORS REPORTS:

RESOLUTION 39-2025- Reports

Upon motion by Councilor Taylor, second by Supervisor Stewart the following resolution was ADOPTED Ayes 3 Stewart, Taylor, Johnston

Nays 0

Permission to sign MCF Physical for Mark Perry and add him to the Franklin County Self Insurance.

RESOLUTION 40-2025- Reports

Upon motion by Councilor Johnston, second by Councilor Taylor the following resolution was ADOPTED Ayes 3 Stewart, Taylor, Johnston

Nays 0

Permission to sign Grant Application to Develop New Pavement Plan/Construct Pavement Study (PMP) Project for a total of \$99,999.00.

RESOLUTION 41-2025- Reports

Upon motion by Councilor Taylor, second by Councilor Johnston the following resolution was ADOPTED Ayes 3 Stewart, Taylor, Johnston

Nays 0

Permission to obtain IFE exam for the access road project and to approve the lowest quote.

TOWN OF MALONE
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BOARD MEMBER/COMMITTEE ITEMS:

Councilor Johnston stated there will be a concert fundraiser on April 12 at 7 p.m. at the Malone Middle School for the Border Hounds. The start date for the season is looking like the middle of June. Currently try outs are happening and they are looking forward to seeing the new team members.

SUPERINTENDENT OF HIGHWAY REPORTS:

Superintendent Andrews states 27 out 31 days in January and all 12 days of February the crew has been out plowing. Andrews is still waiting to hear back from the state in regard to road closure, the state is just waiting for the construction company.

CORRESPONDENCE:

From **Moir** a Small Claims Court: Hearing set for February 17th in Craig Tatro v. Town of Malone.

From **Charter Communications**: Three letters regarding upcoming changes.

RESOLUTION 42-2025- Journal Entry

Upon motion by Councilor Johnston, second by Councilor Taylor the following resolution was ADOPTED Ayes 3 Stewart, Taylor, Johnston

Nays 0

Permission for Budget Officer to make the following Journal Entry as Per Comptroller Notice for December 2024 from A690 Clearinghouse \$5,967.00 to A980 Revenues \$5,957.00 (A2610 court fines & fees).

RESOLUTION 43-2025- General Fund

Upon motion by Councilor Taylor, second by Councilor Johnston the following resolution was ADOPTED Ayes 3 Stewart, Taylor, Johnston

Nays 0

General Fund- Increase Revenues by \$125,000.00 (A3097- General Government, Capital Project) and Increase Expenditures (A1620.2- Building, Equipment) by \$125,000.00.

BILLS FOR AUDIT & PAYMENT: *Batch No. 1620*

Voucher Nos. 106-129, 131-148

<i>General Fund (A)</i>	<i>\$33,236.62</i>
<i>Part Town General (B)</i>	<i>1,147.25</i>
<i>Highway Townwide (DA)</i>	<i>22,004.47</i>
<i>Highway Outside (DB)</i>	<i>7,810.95</i>
<i>Est Side Water (FE)</i>	<i>480.80</i>
<i>Trust & Agency (T)</i>	<i>40,457.26</i>
<i>Ambulance District (SM)</i>	<i>156,000.00</i>
<i>Fire Protection (SF)</i>	<i>506,700.00</i>
<i>Landfill Closure Capital Project (H7)</i>	<i>4,690.90</i>

GRAND TOTAL \$772,527.35

RESOLUTION 44-2025 Bills

Upon Motion by Councilor Taylor, second by Councilor Johnston the following resolution was. ADOPTED Ayes 3 Stewart, Johnston, Taylor

Nays 0

Resolved to pay the bills listed.

RESOLUTION 45-2025 Adjourn

Upon Motion of Councilor Johnston and seconded by Councilor Taylor the following resolution

**TOWN OF MALONE
REGULAR MEETING
February 12, 2025**

Was ADOPTED Ayes 3 Stewart, Johnston, Taylor
Nays 0

Resolved to adjourn the regular meeting at 6:12 p.m. The next Regular Board Meeting will be on
February 26, 2025 at 6:00 p.m. at 27 Airport Rd. Malone, NY 12953.

RESPECTFULLY SUBMITTED,

Abby Monica, Town Clerk

TOWN OF MALONE
REGULAR MEETING
March 12, 2025

A regular meeting of the Town Board of the Town of Malone, County of Franklin and State of New York was held at the Town Offices, 27 Airport Road, Malone, NY on the 12th day of March 2025 at 6:00 p.m.

PRESENT:

Andrea Stewart, Supervisor
Jody Johnston, Councilor

Terrence Maguire, Deputy Supervisor
Paul Walbridge, Councilor

ALSO PRESENT:

Abby Monica, Town Clerk
Michael Andrews, Highway Superintendent
Bruce Burditt, Airport Manager

Denice Hudson, Budget Officer
John Manley, Deputy Highway Superintendent
Alex Viola, Malone Telegram

CALL TO ORDER: Supervisor Stewart called the Regular Meeting to order at 6:00 PM with the Pledge of Allegiance.

MINUTES: For review and approval

RESOLUTION 50-2024 – Minutes

Upon motion by Deputy Maguire, second by Councilor Walbridge the following resolution was ADOPTED Ayes 3 Stewart, Walbridge, Maguire

Nays 0

Abstain 1 Johnston

Approval of February 26, 2025 Regular Meeting Minutes

Reports:

RESOLUTION 51-2025- Reports

Upon motion by Councilor Walbridge, second by Deputy Maguire the following resolution was ADOPTED Ayes 4 Stewart, Johnston, Walbridge, Maguire

Nays 0

Resolved to approve the following reports

Airport Manager- February 2025

Justice Fisher- February 2025

Town Clerk- February 2025

Justice Main- February 2025

SUPERVISORS REPORTS:

RESOLUTION 52-2025- Proposed Changes Solar Energy Law

Upon motion made by Supervisor Stewart seconded by Councilor Walbridge the following resolution was

ADOPTED Ayes 4 Stewart, Maguire, Johnston, Walbridge

Nays 0

Approval to set a Public Hearing for May 14th 2025 at 6:15 p.m. for proposed changes to Solar Energy Law and

WHEREAS, the Town Board of the Town of Malone recognizes that solar energy is a clean, readily available source of energy and intends to accommodate the use of appropriately sited solar energy systems in the Town, and

WHEREAS, an amendment of the Town of Malone’s current solar law may be necessary to allow for the use of solar energy systems while meeting the objectives of the Town and its residents, and

WHEREAS, consideration is warranted of a proposed local law to regulate the siting of solar energy systems in the Town of Malone to establish a plan for well-sited solar energy systems in order to protect and promote the health, safety and welfare of the community, and

WHEREAS, Section 20, subsection 4 of New York State’s Municipal Home Rule Law allows for the introduction of a proposed local law by a member of a Town Board, and

WHEREAS, the Town Board of the Town of Malone hereby introduces the proposed “Town of Malone Solar Energy Law” a copy of which is attached hereto and made a part hereof, and the Town Clerk is hereby directed to enter said proposed local law into the minutes of this meeting.

TOWN OF MALONE
REGULAR MEETING
March 12, 2025

RESOLUTION 53-2025- Solar Energy Law SEQRA

Upon motion made by Deputy Maguire seconded by Councilor Johnston the following resolution was

ADOPTED Ayes 4 Stewart, Maguire, Johnston, Walbridge

Nays 0

WHEREAS, on March 12, 2025 the Town Board of the Town of Malone introduced a proposed local law entitled “**Town of Malone Solar Energy Law**” and

WHEREAS, adoption of the proposed local law would involve a change in allowable uses within at least one district affecting 25 or more acres of the district, and

NOW THEREFORE, the Town Board of the Town of Malone hereby declares itself lead agency for purposes of SEQRA review.

AND THEREFORE, the Town Board of the Town of Malone finds that the adoption of the current version of the proposed local law entitled “**Town of Malone Solar Energy Law**” would qualify as a Type I action under SEQRA because it would involve a change in allowable uses within at least one district affecting 25 or more acres of the district under 6 NYCRR 617.4(b)(2).

AND THEREFORE, the Town Board of the Town of Malone further resolves that the proposed action is classified as a Type I Action under SEQRA.

AND THEREFORE, the Town Board of the Town of Malone will review continue its SEQRA review of the proposed local law by preparing a Full Environmental Assessment Form.

AND THEREFORE, the Town Board of the Town of Malone will hold a public hearing on proposed local law entitled “**Town of Malone Solar Energy Law**” on May 14, 2025 at 6:15 PM at the Malone Town Hall

AND THEREFORE, the Town Clerk of the Town of Malone is hereby directed to enter this resolution into the minutes of this meeting.

RESOLUTION 54-2025- Town of Malone Solar Energy Law- GML 239-M

Upon motion made by Supervisor Stewart seconded by Councilor Johnston the following resolution was

ADOPTED Ayes 4 Stewart, Maguire, Johnston, Walbridge

Nays 0

WHEREAS, the Town Board of the Town of Malone has introduced a proposed local law entitled “**Town of Malone Solar Energy Law**” to amend the current zoning ordinance, and

WHEREAS, on March 12, 2025 the Town Board of the Town of Malone declared itself lead agency for purposes of SEQRA review of the proposed action and completed Part 1 of the Full Environmental Assessment Form, and

WHEREAS, the Town Board of the Town of Malone is required to refer any adoption or amendment of a zoning ordinance or local law to the County Planning Board pursuant to GML 239-m.

NOW, THEREFORE, Town Board of the Town of Malone hereby refers the proposed local law entitled “**Town of Malone Solar Energy Law**” to the Franklin County Planning Board for a report and recommendation thereon, a copy of which is attached hereto and made a part thereof, and the Town Clerk is hereby directed to enter said proposed local law into the minutes of this meeting.

AND IT IS FURTHER RESOLVED, that the Town Clerk is directed to transmit a copy of this resolution and the completed portions of the Full Environmental Assessment Form Part 1 to the Franklin County Planning Board.

AND IT IS FURTHER RESOLVED, that failure of the Franklin County Planning Board to provide said report and recommendation to the Town Board within thirty (30) days after receipt of the referral by the Town shall be deemed approval of the proposed local law.

TOWN OF MALONE
REGULAR MEETING
March 12, 2025

RESOLUTION 55-2025- Battery Energy Storage System

Upon motion made by Councilor Walbridge seconded by Councilor Johnston the following resolution was

ADOPTED Ayes 4 Stewart, Maguire, Johnston, Walbridge
Nays 0

Approval to set a Public Hearing for May 14th 2025 at 6:30 p.m. for proposed Battery Energy Storage System and

WHEREAS, the Town Board of the Town of Malone recognizes that battery storage is an important component for grid reliability is supplementing intermittent sources of renewable energy and intends to accommodate the use of appropriately sited battery energy storage systems in the Town which are independent or ancillary to a new or existing electric generating facility, and

WHEREAS, the Town of Malone's current Zoning Law does not address Battery Energy Storage Systems, and

WHEREAS, an amendment of the Town of Malone's current zoning ordinance may be necessary to allow for the use of battery energy storage systems while meeting the objectives of the Town and its residents, and

WHEREAS, consideration is warranted of a proposed local law to regulate the siting of battery energy storage systems in the Town of Malone to establish a plan for well-sited battery energy storage systems in order to protect and promote the health, safety and welfare of the community, and

WHEREAS, Section 20, subsection 4 of New York State's Municipal Home Rule Law allows for the introduction of a proposed local law by a member of a Town Board, and

WHEREAS, the Town Board of the Town of Malone hereby introduces the proposed "Town of Malone Battery Energy Storage Systems," a copy of which is attached hereto and made a part hereof, and the Town Clerk is hereby directed to enter said proposed local law into the minutes of this meeting.

RESOLUTION 56-2025- Battery Energy Storage System SEQRA

Upon motion made by Councilor Johnston seconded by Deputy Maguire the following resolution was

ADOPTED Ayes 4 Stewart, Maguire, Johnston, Walbridge
Nays 0

WHEREAS, on March 12, 2025 the Town Board of the Town of Malone introduced a proposed local law entitled "Town of Malone Battery Energy Storage System" and

WHEREAS, adoption of the proposed local law would involve a change in allowable uses within at least one district affecting 25 or more acres of the district, and

NOW THEREFORE, the Town Board of the Town of Malone hereby declares itself lead agency for purposes of SEQRA review.

AND THEREFORE, the Town Board of the Town of Malone finds that the adoption of the current version of the proposed local law entitled "Town of Malone Battery Energy Storage System" would qualify as a Type I action under SEQRA because it would involve a change in allowable uses within at least one district affecting 25 or more acres of the district under 6 NYCRR 617.4(b)(2).

AND THEREFORE, the Town Board of the Town of Malone further resolves that the proposed action is classified as a Type I Action under SEQRA.

AND THEREFORE, the Town Board of the Town of Malone will review continue its SEQRA review of the proposed local law by preparing a Full Environmental Assessment Form.

AND THEREFORE, the Town Board of the Town of Malone will hold a public hearing on proposed local law entitled "Town of Malone Battery Energy Storage System" on May 14, 2025 at 6:30 PM at the Malone Town Hall.

AND THEREFORE, the Town Board of the Town of Malone will review any relevant submissions and comments related to the proposed local law in order to make a determination of environmental significance under SEQRA.

AND THEREFORE, the Town Clerk of the Town of Malone is hereby directed to enter this resolution into the minutes of this meeting.

TOWN OF MALONE
REGULAR MEETING
March 12, 2025

RESOLUTION 57-2025- Battery Energy Storage System GML 239-M

Upon motion made by Deputy Maguire seconded by Councilor Johnston the following resolution was

ADOPTED Ayes 4 Stewart, Maguire, Johnston, Walbridge
Nays 0

WHEREAS, the Town Board of the Town of Malone has introduced a proposed local law entitled “**Town of Malone Battery Energy Storage System**” to amend the current zoning ordinance, and

WHEREAS, on March 12, 2025 the Town Board of the Town of Malone declared itself lead agency for purposes of SEQRA review of the proposed action and completed Part 1 of the Full Environmental Assessment Form, and

WHEREAS, the Town Board of the Town of Malone is required to refer any adoption or amendment of a zoning ordinance or local law to the County Planning Board pursuant to GML 239-m.

NOW, THEREFORE, Town Board of the Town of Malone hereby refers the proposed local law entitled “**Town of Malone Battery Energy Storage System**” to the Franklin County Planning Board for a report and recommendation thereon, a copy of which is attached hereto and made a part thereof, and the Town Clerk is hereby directed to enter said proposed local law into the minutes of this meeting.

AND IT IS FURTHER RESOLVED, that the Town Clerk is directed to transmit a copy of this resolution and the completed portions of the Full Environmental Assessment Form Part 1 to the Franklin County Planning Board.

AND IT IS FURTHER RESOLVED, that failure of the Franklin County Planning Board to provide said report and recommendation to the Town Board within thirty (30) days after receipt of the referral by the Town shall be deemed approval of the proposed local law.

RESOLUTION 58-2025- Reconstruct Access Road (Design) Airport Grant.

Upon motion made by Councilor Walbridge seconded by Councilor Johnston the following resolution was

ADOPTED Ayes 4 Stewart, Maguire, Johnston, Walbridge
Nays 0

Permission for Supervisor Stewart to sign Application Grant documents totaling \$120,171.00

RESOLUTION 59-2025- Plow Truck Financing

Upon motion made by Deputy Maguire seconded by Councilor Walbridge the following resolution was

ADOPTED Ayes 4 Stewart, Maguire, Johnston, Walbridge
Nays 0

Approval to accept the Daimler proposal for the new plow truck.

BOARD MEMBER/COMMITTEE ITEMS:

Councilor Johnston stated there will be a benefit concert on April 12th at 7:00 p.m. for the Border Hounds and Veterans Field. A lot of good and exciting new things are happening this year for the field and for the team. This year is going to be amazing. Johnston stated he wants to thank the community for the support for NYSDOCCS during the strike. The community came forward and showed us nothing but love and support. He than thanks all the employees on the inside and outside.

Councilor Walbridge stated he has never been prouder of the correction officers for doing what they did and continue to do. Kudos to the community for being there or them and for the employees on the inside. We do need to continue fighting for what is right and what is deserved. People are getting hurt, and justice needs to be served. Walbridge states there will be a fourth of July event at the Veterans field on July 5th. It will be a day of baseball and will be starting at one. There is going to be children activities than at 7 adult activities will begin. A DJ, and food truck will be there as well. Fireworks are set 9:30 p.m. On July 5th admission will be free.

TOWN OF MALONE
REGULAR MEETING
March 12, 2025

SUPERINTENDENT OF HIGHWAY REPORTS:

Superintendent Andrews stated there has been a lot of water, but the crew has been getting it under control. On March 19th 2025 all town roads will be posted with weight limits. The mechanics are getting the tractors ready to begin sweeping and cleaning up the roads.

CORRESPONDENCE:

RESOLUTION 60-2025- Adirondack Farmers Market Agreement

Upon motion made by Deputy Maguire seconded by Councilor Walbridge the following resolution was

ADOPTED Ayes 4 Stewart, Maguire, Johnston, Walbridge
Nays 0

Permission to sign the agreement with Adirondack Farmers Market for the use of Town of Malone Facilities.

RESOLUTION 61-2025- Town Clerks Conference

Upon motion made by Supervisor Stewart seconded by Councilor Walbridge the following resolution was

ADOPTED Ayes 4 Stewart, Maguire, Johnston, Walbridge
Nays 0

Permission for Deputy Clerk McCaffrey to attend the Town Clerks Conference April 27- 30th 2025 with all expenses paid by the Town.

NEW BUSINESS:

RESOLUTION 62-2025- Journal Entry

Upon motion made by Deputy Maguire seconded by Councilor Walbridge the following resolution was

ADOPTED Ayes 4 Stewart, Maguire, Johnston, Walbridge
Nays 0

Permission for budget officer to make the following journal entry in the Highway Outside (DB) Fund for 2024: Increase Appropriations by \$75,000.00 to \$1,296,107.00

EXECUTIVE SESSION

RESOLUTION 63-2025- Enter Executive Session

Upon motion made by Supervisor Stewart seconded by Deputy Maguire the following resolution was

ADOPTED Ayes 4 Stewart, Maguire, Johnston, Walbridge
Nays 0

Permission to enter executive session at 6:38 p.m. for litigation and contractual matter.

RESOLUTION 64-2025- Exit Executive Session

Upon motion made by Supervisor Stewart seconded by Councilor Walbridge the following resolution was

ADOPTED Ayes 4 Stewart, Maguire, Johnston, Walbridge
Nays 0

Permission to exit executive session at 6:50 p.m. no action was taken.

Supervisor Stewart stated there will be an attorney client privileged session on March 26th , 2025 at 9:30 a.m. Stewart also announced she will not be rerunning for another term this year. She will be retiring at the end of 2025. This was a difficult decision for her but it is time she retires.

BILLS FOR AUDIT & PAYMENT:

	<i>Batch No. 1656</i>
	<i>Voucher Nos. 186, 189-223, 225</i>
<i>General Fund (A)</i>	<i>\$14,337.86</i>
<i>Part Town General Fund (B)</i>	<i>1,761.87</i>
<i>Highway Townwide (DA)</i>	<i>12,357.39</i>
<i>Highway Outside (DB)</i>	<i>2,260.32</i>

TOWN OF MALONE
REGULAR MEETING
March 12, 2025

<i>East Side Water (FE)</i>	<i>517.04</i>
<i>Trust & Agency (T)</i>	<i>39,624.81</i>
<i>Escrow Capital Project (H2)</i>	<i>82.00</i>
<i>Airport Capital Projects (H4)</i>	<i>197,337.84</i>

GRAND TOTAL \$268,279.13

RESOLUTION 65-2025 Bills

Upon Motion by Deputy Maguire, second by Councilor Johnston the following resolution was.
ADOPTED Ayes 4 Stewart, Johnston, Walbridge, Maguire

Nays 0
Resolved to pay the bills listed.

RESOLUTION 66-2025 Adjourn

Upon Motion of Supervisor Stewart and seconded by Councilor Walbridge the following resolution
Was ADOPTED Ayes 4 Stewart, Johnston, Walbridge, Maguire

Nays 0
Resolved to adjourn the regular meeting at 6:52 p.m. The next Regular Board Meeting will be on
March 26, 2025 at 6:00 p.m. at 27 Airport Rd. Malone, NY 12953.
RESPECTFULLY SUBMITTED,

Abby Monica, Town Clerk

Memorandum of Inter-Municipal Agreement

Between
Jefferson-Lewis-Hamilton-Herkimer-Oneida BOCES
and
TOWN OF MALONE

This Agreement, dated 3/1/2025, by and between Jefferson-Lewis-Hamilton-Herkimer-Oneida Board of Cooperative Educational Services, (hereinafter “BOCES”), with offices at 20104 State Route 3, Watertown, New York 13601, and Town of Malone (hereinafter “Town of Malone”), with offices at 27 Airport Road Malone, NY 12953, (together, the “Parties”).

RECITALS

Whereas, BOCES is a duly constituted Board of Cooperative Educational Services formed pursuant to the provisions of Article 40 of the New York State Education Law; and

Whereas, Town of Malone is a municipal corporation formed pursuant to the laws and the Constitution of the State of New York; and

Whereas, New York State General Municipal Law, Article 5-G (§§119-m through 119-oo) authorizes the Parties to each enter into an inter-municipal cooperation agreement (“ICA”) to carry out any function or responsibility each has authority to undertake alone.

Whereas, BOCES, as part of its administrative support services offers facilitation of Drug and Alcohol Testing of bus drivers and others holding a Commercial Driver’s License (“CDL”) pursuant to the Federal Motor Carrier Safety Act (“FMSCA”) and assists with maintaining compliance with the Federal Motor Carrier Clearinghouse mandate; and

Whereas, Town of Malone desires to participate in BOCES program of Drug and Alcohol Testing; and

Whereas, BOCES is willing to accept Town of Malone into its Drug and Alcohol Testing program, subject to the terms and conditions set forth below and Town of Malone’s agreement to abide by the same.

NOW, THEREFORE, in consideration of mutual promises and covenants contained herein, and other good and valuable consideration, receipt of which is hereby mutually acknowledged, it is agreed as follows.

COVENANTS

1. Term and Termination.

This initial term of this agreement shall be for one fiscal year, July 1, 2025 through June 30, 2026, and will automatically renew for successive one-year terms unless either Party provides notice of non-renewal to the other Party at least sixty (60) days prior to the end of the then-current term. Fees will be a mutually agreed upon reimbursement rate for services for the successive years.

In accordance with Section 41 of the State Finance Law, neither Party shall have any liability under this Agreement, or to anyone else beyond funds appropriated and available for this Agreement.

Both Parties reserve the right to terminate this Agreement upon providing sixty (60) days written notice to the other.

2. Program Description.

BOCES assists school districts and other municipal entities in complying with FMSCA drug and alcohol testing rules and regulations related to of bus drivers and others holding a commercial driver’s license or a commercial learner’s permit. BOCES additionally assists school districts and other

municipal entities with maintaining compliance with the Federal Motor Carrier Clearinghouse mandate. BOCES may assist with drug and alcohol screening for non-regulated employees as well as coordinate the provision of drug and alcohol awareness training for supervisors, bus drivers, and other CDL holders.

3. Scope of Work.

A. Alcohol Testing Services shall include, but not be limited to:

- Provide a certified Breath Alcohol Technician (BAT) to perform testing.
- Provide an approved (and calibrated) evidential breath measurement device.
- Provide testing and record keeping in accordance with the regulations.
- Report positive test results to BOCES/employer immediately.
- All testing services shall be in accordance with Federal DOT and any applicable State regulations.

B. Urine Collection Process shall include, but not be limited to:

- Provide on-site collection for pre-employment, random sampling, reasonable suspicion, post-accident, and other tests that may be required for NIDA/DOT panel test (specimen collection must be done in accordance with the DHHS regulations).
- Chain-of-custody forms shall be submitted to BOCES and the MRO within twenty-four hours of collection.
- Monitoring of the collection process.
- Contractor performing the collection shall be certified by an approved body.
- All collection services shall be in accordance with Federal DOT and any applicable State regulations.
- BOCES will direct the Contractor as to the SAMHSA/NIDA and DOT certified laboratory to use. BOCES will have the laboratory under contract and all samples will be sent to the laboratory BOCES has selected.

C. Medical Review Officer (MRO) Services shall include, but not be limited to:

- Provide standard operating procedures and time frames for contacting employees who have tested positive. All positive tests reported to the employer by the MRO, in which the MRO did not discuss the results with the driver, shall be so noted and be accompanied by complete documentation of the MRO's efforts to contact the driver. The documentation must include contacts made with an employer's designated management official.
- Provide certified MRO services to receive all test results from the laboratory for negative and positive determination.
- The MRO shall contact employees for medical information, if required.
- The MRO shall investigate information, review it, and make a determination as to the positive or negative status of substance use.
- Communicate test results in legally accepted format to BOCES and its clients. Provide format example that is acceptable to BOCES. Negative results will be forwarded to BOCES within five (5) work days. BOCES and its clients will be notified, as soon as practicable, of positive results and paperwork will be required within two (2) working days of notification.
- Documentation of all test results in accordance with the applicable rules and regulations.

- All MRO services shall be in accordance with Federal DOT regulations and any applicable State regulations.

D. Laboratory Services shall include, but not be limited to:

- Contracting with, and directing collected samples be submitted to, a drug testing laboratory or laboratories as provided in 49 CFR Part 40, Subpart F.

4. **BOCES Responsibilities.**

- BOCES will contract with independent contractors to perform on-site urine specimen sample collections and alcohol testing.
- BOCES will contract with a SAMHSA/NIDA and DOT certified laboratory (49 CFR Part 40, subpart F) for required specimen testing and will instruct that samples collected be directed to the contracted laboratory for testing.
- BOCES will contract for MRO Services as described above.
- All collection/testing/MRO services shall be in accordance with FMCSA, Federal DOT and any applicable State regulations, including but not limited to the United States Department of Transportation Rule 49 CFR Parts 40 & 49 and CFR Part 382 otherwise known as the Omnibus Transportation Act of 1991 enacted on October 28, 1991.

5. **Town of Malone Responsibilities.**

- Town of Malone will refer only individuals subject to FMCSA drug and alcohol testing who have confirmed enrollment in FMCSA Drug & Alcohol Clearinghouse and/or individuals who are holders of a commercial driver's license or a commercial learner's permit.
- Town of Malone will ensure driver trainee compliance to program policies and procedures.
- Town of Malone will ensure that its employees appear as required for drug and alcohol testing procedures and acknowledges that it will be charged a "no show" fee for employees that fail to appear as scheduled and a "cancellation" fee if a scheduled drug or alcohol testing procedure appointment is cancelled on less than two (2) business days notice to the Collecting/Testing Contractor by telephone with a confirming email.
- Town of Malone will in consideration of the services provided, compensate BOCES according to the annexed fee schedule.

6. **Fees.**

Fees will be charged for the following as detailed in the fee schedule annexed at "Addendum A":

- An administrative/subscription fee (charged on an annual basis).
- A per-person fee for each drug specimen collection/alcohol test.
- A per-specimen fee for each "bottle B" drug specimen submitted to an alternate laboratory for analysis/testing.
- A fee for MRO services occasioned by a report of a positive drug or alcohol test result.
- A "no show" fee in the event of a failure of an individual to appear for a scheduled drug test specimen sample collection or a scheduled alcohol breath test.

- A “cancellation” fee if a scheduled drug test specimen sample collection or a scheduled alcohol breath test is cancelled on less than two (2) business days notice to the Collecting/Testing Contractor by telephone with a confirming email.

7. Insurance.

BOCES agrees to carry and maintain insurance in effect at all times throughout the performance of its responsibilities under this agreement, to include general liability, excess/umbrella, and business auto insurance coverage. The levels of such insurance coverage shall be set at customary standard levels, as determined by the BOCES. Evidence of such coverage, including coverage amounts, shall be provided to Town of Malone upon Town of Malone’s written request.

8. Indemnification.

Town of Malone shall, to the fullest extent allowed by law, indemnify and hold harmless BOCES, and its officers, directors, agents, representatives and employees for any and all losses, damages, costs and expenses (including reasonable attorney’s fees) caused by or arising out of any negligent acts or omissions of Town of Malone, its agents, employees, or representatives in the course of the performance of this agreement. This duty shall survive the expiration or termination of this agreement.

9. Limitation of Liability.

Town of Malone, affirmatively and without reservation, agrees that the full extent of any and all BOCES liability shall be limited to that amount of insurance coverage provided by the BOCES under the terms of this agreement.

10. Notices.

Except as otherwise provided in this Agreement, all notices, requests and other communications that a party is required or elects to deliver shall be in writing and shall be delivered personally, or by a recognized overnight courier service, with delivery confirmation, to the other party at its address set forth below:

If to the District:
Assistant Superintendent for Business
Jefferson-Lewis-Hamilton-Herkimer-Oneida Board of Cooperative Educational Services
20104 State Route 3
Watertown, NY 13601
Phone: (315) 779-7020

If to the Town of Malone:
[Name]
[Address]

11. Miscellaneous Provisions.

- Authorization. The Parties hereby acknowledge that this Agreement has been properly authorized pursuant to the process and procedure established by their respective governing boards.
- Entire Agreement. This Agreement, including the attached Addendum, represents the entire agreement of the Parties with respect to the subject matter thereof and may not be modified, changed, altered or extended except in writing duly signed and acknowledged by the Parties.
- Governing Law, Jurisdiction, and Venue. This Agreement shall be interpreted by and in accordance with the laws of the State of New York except that there shall be no presumption against either party as the draftsman in the interpretation of this Agreement by any court. Any legal action brought relating in any way to this Agreement shall be brought exclusively in a court of competent jurisdiction located in and for Jefferson County, New York in accordance with the rules of such court, and each party expressly consents to the venue and jurisdiction of such court(s).
- Waiver. Failure or delay by either Party in exercising any right or power under this Agreement shall not operate as a waiver thereof.
- Invalidity. If any provision of this Agreement shall be held by a court of competent jurisdiction to be illegal, void or unenforceable, the illegality or unenforceability of such provision shall not impair the enforceability of any other provision of this Agreement.
- Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original and all of which, when taken together shall constitute one and the same Agreement. A facsimile or other electronic copy of a signature on this Agreement shall for all purposes be deemed to be an original.
- Survival. All provisions of this Agreement that by their terms may require performance by a Party following the expiration or termination of this Agreement shall survive such expiration or termination.

IN WITNESS WHEREOF, the parties, by their duly authorized representatives, have affixed their respective signatures below.

Jefferson-Lewis-Hamilton-Herkimer-Oneida BOCES:

By: Stephen J. Todd, District Superintendent

Date

TOWN OF MALONE:

By: [Name], [Title]

Date

Addendum A

****** *The specific fees as outlined below may be adjusted based on changes/fluctuations in market pricing and costs of personnel, supplies, and required equipment. Town of Malone will be notified, in writing, of proposed fee adjustments no less than sixty (60) days prior to their implementation.*

ANNUAL CHARGES:

Administration Fee:	\$450.00
---------------------	----------

QUARTERLY CHARGES:

Random Drug Test:	\$85.00	per test
Random Alcohol Test:	\$48.00	per test

Random testing is completed at employer's facility, except when an employee is not available for testing an alternate may need to be used.

Cost of each test includes collector, laboratory, medical review officer & shipping charges.

SPECIALTY TESTS:

<u>SPECIALTY TESTS:</u>	<u>Substance:</u>	<u>Alcohol:</u>
Pre-employment	\$93.00	\$58.00
Post-accident	\$93.00	\$58.00
Reasonable Suspicion	\$93.00	\$58.00
Return-to-Duty	\$93.00	\$58.00
Follow-up	\$93.00	\$58.00
Other	\$93.00	\$58.00
Rapid Tests (Non-DOT)	\$80.00	

Cost of each substance test includes collector, laboratory, medical review officer & shipping charges.

MISCELLANEOUS CHARGES:

Laboratory Testing Fee (Confirmation test, if required)	\$ Per Specimen Tested
<i>A per-specimen fee for each "Bottle B" specimen submitted to an alternate laboratory for analysis/testing</i>	
Handling/Shipping Charge (if required)	\$ Alternate Lab Fee
After-Hours Fee (if required)	\$ Collection Site Fee
Observed Test Fee (if required)	\$ Collection Site Fee
Positive Alcohol Confirmation (if required):	\$55.00
Mileage/Collector Fee per hour (if required):	\$50.00
<i>(Specialty tests situations ONLY where the collector is not scheduled to be on site)</i>	

Medical Review Officer (MRO) Services:

Per Individual MRO Intervention (Positive or non-negative results)	(if required)	\$125.00
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20104 STATE ROUTE 3
WATERTOWN, NY 13601
BOCES.COM

(315) 779-7000
(315) 377-7000
(800) 356-4356

FAX:
(315) 779-7009
(315) 377-7009

Stephen J. Todd
DISTRICT SUPERINTENDENT

Leslie A. LaRose-Collins
ASSISTANT SUPERINTENDENT
FOR PROGRAMS

Michele A. Traynor
ASSISTANT SUPERINTENDENT
FOR BUSINESS

March 11, 2025

Michael Andrews
27 Airport Road
Malone, NY 12953

Dear Mr. Andrews,

We are now required to have a signed Municipal Agreement on file with all facilities enrolled in our Drug and Alcohol Program. Please find enclosed a Municipal Agreement for signature. The enclosed document will serve as a formal Agreement between your organization and BOCES.

Please sign and return by email to opacific@boces.com, (fax) 315-779-7009, or mail to:

Jefferson-Lewis BOCES
Attn: Olivia Pacific
20104 NYS Rte 3
Watertown, NY 13601

Please contact our office with any questions or concerns.

Olivia Pacific

Charity Gregory
School Transportation Safety Officer

Enclosure

Henry A. Zomerfeld
Partner
Direct Dial: 716.848.1370
Direct Facsimile: 716.819.4667
hzomerfe@hodgsonruss.com

RECEIVED
MAR 12 2025
TOWN OF MALONE



March 10, 2025

Clerk
Town of Malone
27 Airport Road
Malone, NY 12953

Re: SLIC Network Solutions, Inc. – ORPTS Grievance Complaint - Special
Franchise Full Values

To Whom It May Concern:

As required by the Real Property Tax Law, enclosed for service please find a copy of the grievance complaint and supporting materials submitted to the Office of Real Property Tax Services (“ORPTS”) on behalf of SLIC Network Solutions, Inc. concerning the special franchise values as set by ORPTS.

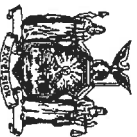
Thank you for your attention to this matter.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Henry A. Zomerfeld".

Henry A. Zomerfeld

Enclosures



New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Assessments
for the year 2025

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY	
Complaint Number	Hearing Date

PART ONE: GENERAL INFORMATION

1. Special Franchise Owners: Complete this section.

a. Complainant Information
SLUC Network Solutions, Inc.

Company Name	
3330 State Highway 11 B, P.O. Box 150, Nicholville, New York 12965	
Telephone Number	Street Address, City, State, Zip
(315) 244-7738	()
Fax Number	

b. List of Assessing Units and Company's Estimates of Assessment (Attach additional sheets, if needed.)
See attached.

County Name(s)	Assessing Unit(s)	ORPTS Tentative Assessment	Company's Estimate of Assessment

2. Assessing Units: Complete this section.

a. Complainant Information

Assessing Unit Name	
Street Address, City, State, Zip	
()	()
Telephone Number	Fax Number

b. List of Companies and Assessing Unit's Estimates of Assessment (Attach additional sheets, if needed.)

Company Name(s)	ORPTS Tentative Assessment	Assessing Unit(s) Estimate of Assessment

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative (*Optional*)

I, SEE ATTACHED AUTHORIZATION
on behalf of complainant, hereby designate

_____ to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise assessment(s) for the year 2025.

3/10/25
Date

Date _____

Signature of Complainant

Name, Address and Telephone Number of Representative:

Henry A. Zomerfeld, Esq.

Contact Person and Title

Hodgson Russ LLP, 140 Pearl Street, Buffalo, New York 14202

Street Address, City, State, Zip

(716) 848-1370
Telephone Number

Telephone Number

()

Fax Number

4. Service on Adverse Party (Check one)

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service?

☐ Yes

☒ **NO**

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT

(Check one or more)

A. Unequal Assessment

The tentative assessment did not reflect the proper equalization rate or uniform percentage of full value for the assessment roll in question.

☒ **B. Improper Full Value**

Full value of property is erroneous.

☒ C. Unlawful Assessment

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

**PART THREE: INFORMATION NECESSARY TO DETERMINE
SPECIAL FRANCHISE ASSESSMENT OF PROPERTY**
(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☒ **1. Inventory**

Please see attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages ____.)

☒ **2. Valuation**

Please see attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages ____.)

☒ **3. Other**

Please see attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages ____.)

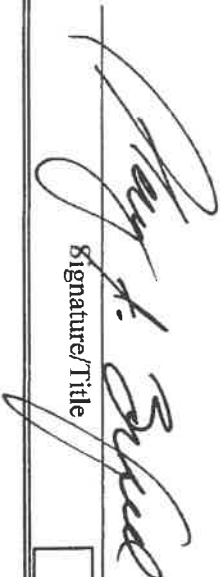
PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

Date

3/10/25

Signature/Title



Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

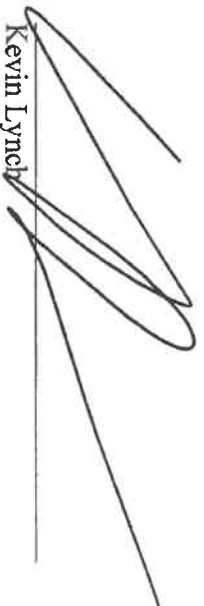
Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.

AUTHORIZATION

I, Kevin Lynch, as Chief Operations Officer of SLIC Network Solutions, Inc., hereby designate HODGSON RUSS LLP (Daniel A. Spitzer, Esq. and Henry A. Zomerfeld, Esq., or any employee, partner, or member of their firm) 140 Pearl Street, Buffalo, New York 14202 to act as representatives of the aforementioned entity in any proceedings before the New York State Department of Taxation and Finance/Office of Real Property Tax Services (the "Department") and any assessing units in which each property is located for the purposes of reviewing the assessments, ceilings, and values of its telecommunications, special franchise, and any property appearing on the 2025-2026 tentative and final assessment rolls as set by the Department and/or any assessing units in which each property is located.

The representatives designated herein are authorized to sign any administrative complaints/grievances, to sign, verify, and certify any papers or pleadings, and to take all other necessary actions in connection with SLIC Network Solutions, Inc.'s property values and assessments, and to preserve its rights and interests, including commencing any necessary litigation under New York law.

Dated: January 3, 2025



Kevin Lynch

DO NOT WRITE IN THIS SPACE
FOR ORPTS USE ONLY

1. Special Franchise Owners: Complete this section.

Company Name

Nicholville, New York 12965

(315) 244-7738

Telephone Number

C

Fax Number

- b. List of Assessing Units and Company's Estimates of Full Value (*Attach additional sheets, if needed.*)

County Name(s)

Assessing Unit(s)

Full Value

of Full Value

- ## a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

Telephone Number

Fax Number

- b. List of Companies and Assessing Unit's Estimates of Full Value (*Attach additional sheets, if needed.*)

Company Name(s)

ORPTS Tentative Full Value

Estimate of Full Value

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative (*Optional*)

I, SEE ATTACHED AUTHORIZATION on behalf of complainant, hereby designate _____ to act as my representative in any and all proceedings for purposes of reviewing the tentative special franchise full value(s) for the year 2025.

3/10/25

Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Henry A. Zomerfeld, Esq.

Contact Person and Title

Hodgson Russ LLP, 140 Pearl Street, Buffalo, New York 14202

Street Address, City, State, Zip

(716) 848-1370

Telephone Number

()

Fax Number

4. Service on Adverse Party (*Check one*)

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? ☐ Yes☒ No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT

(Check one or more)☒ A. Improper Full Value

Full value of property is erroneous.

☒ B. Unlawful Full Value

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

**PART THREE: INFORMATION NECESSARY TO DETERMINE
SPECIAL FRANCHISE FULL VALUE OF PROPERTY**
(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

- ☒ **1. Inventory**
Please see attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages ____.)

- ☒ **2. Valuation**
Please see attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages ____.)

- ☒ **3. Other**
Please see attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages ____.)

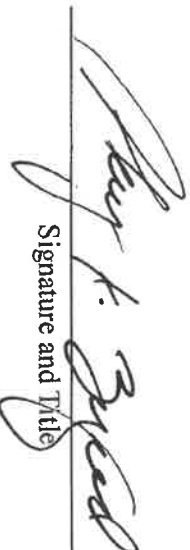
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I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

Date

3/6/25

Signature and Title

[Clear Form](#)

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

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I, Kevin Lynch, as Chief Operations Officer of SLIC Network Solutions, Inc., hereby designate HODGSON RUSS LLP (Daniel A. Spitzer, Esq. and Henry A. Zomerfeld, Esq., or any employee, partner, or member of their firm) 140 Pearl Street, Buffalo, New York 14202 to act as representatives of the aforementioned entity in any proceedings before the New York State Department of Taxation and Finance/Office of Real Property Tax Services (the “Department”) and any assessing units in which each property is located for the purposes of reviewing the assessments, ceilings, and values of its telecommunications, special franchise, and any property appearing on the 2025-2026 tentative and final assessment rolls as set by the Department and/or any assessing units in which each property is located.

The representatives designated herein are authorized to sign any administrative complaints/grievances, to sign, verify, and certify any papers or pleadings, and to take all other necessary actions in connection with SLIC Network Solutions, Inc.’s property values and assessments, and to preserve its rights and interests, including commencing any necessary litigation under New York law.

Dated: January 3, 2025



Kevin Lynch

NEW YORK STATE
DEPARTMENT OF TAXATION AND FINANCE

In Re SLIC NETWORK SOLUTIONS, INC.,
Complainant.

ATTORNEY AFFIRMATION IN SUPPORT OF
ADMINISTRATIVE COMPLAINT

Henry A. Zomerfeld, Esq., under penalty of perjury and pursuant to CPLR §
2106, affirms the following to be true and correct:

1. I am an attorney duly admitted to practice law in New York and am a partner with Hodgson Russ LLP, attorneys for Complainant, SLIC Network Solutions, Inc. (“Complainant” or “SLIC”).
2. I am fully familiar with the facts and circumstances surrounding SLIC’s Complaint, and offer this Affirmation in support of the Complaint.
3. Attached as **Exhibit A** is the tentative values from the Office of Real Property Tax Services (“ORPTS”) for special franchise assessments for this tax year. Attached as **Exhibit B** are the tentative special franchise full values for this tax year. Attached as **Exhibit C** are SLIC’s requested values.

INTRODUCTION

4. There are several bases for SLIC’s Complaint on the values set by ORPTS, which individually and collectively support the request for reduction sought herein.

5. First, SLIC's values should be based only SLIC's company contributions; they should not include external third-party grant funding.
6. Second, surviving dollars should be interpreted to mean the economically feasible portion of the plant (the balance, or grant-funded dollars, equating to the economically infeasible portion).
7. Finally, to the extent ORPTS set values for any property that is neither fully constructed or operational, such work in progress is not a taxable asset and such values should be stricken.
8. For these reasons, SLIC's special franchise property is overassessed and the values tentatively set by ORPTS should be reduced accordingly.

ARGUMENT

1. **The Special Franchise Values Should be Based Only on the Company's Contribution.**
 9. Should SLIC's properties be deemed taxable real property, the ceilings should be based only on the company's contribution, which is 20%. The remaining 80% is external grant funding, which should not be considered.
 10. In such an instance, SLIC is to be assessed relative only to the value of the property, not the subsidy. Said another way, the subsidy represents the portion of the overall project cost that made the project otherwise not economically viable. This subsidy amount is not arbitrary, but rather well defined by the open, competitive, market-based auction conducted by the State of New York and other government agencies.

11. The fact that the market required a subsidy as an inducement to proceed to build the network to these remote areas by definition means that the project was, absent the subsidy, economically not viable. There was, and is, no question as to the viability of the project without subsidy, and there is no question as to the value of the subsidy required to induce a willing party to pursue the construction of these networks.

12. Understanding that the costs provided for by the grants relate to the uneconomic portion of the project requires that these grant subsidy dollars be excluded, and only the company funded dollars—the “surviving dollars”—should be utilized as inputs to value the property. So, the correct inputs to the Department’s reproduction cost new less depreciation (“RCNLD”) valuation model are the surviving dollars, and that is the methodology ORPTS should employ.

13. As interpreted by SLIC, the term “surviving dollars,” based on a plain reading, meant that it represented only the portion of the company’s contribution to the inventory, and did not include funds provided by others.

14. Utilizing RCNLD in this fashion, the value from the “surviving dollars” equate precisely to the economically feasible portion of the plant (the balance, or grant funded dollars, equating to the economically infeasible portion). The company’s surviving cost is exactly the cost dollars which would be economically feasible and reasonably expected to be replaced. Grant subsidies are not company cost or funds. Rather, they are funds from a third party to incentivize construction. To include them is contrary to the Department’s regulations, and results in systematically overvaluing the subject properties. It is tantamount to taxing a subsidy as real property, which cannot stand.

15. Regardless of the label, whether referred to as surviving dollars, company dollars, non-subsidized dollars, or non-grant dollars, ORPTS must use appropriate cost inputs to yield proper outputs for taxation purposes. It cannot be that the value of the plant is greater than the value of the enterprise.

16. Yet, by utilizing full cost of both the plant and the subsidy, instead of separating out the value of the subsidy, it leads to the conclusion that the value of the plant is in excess of the value of the entire enterprise value of the company. ORPTS has neglected to back-out the grants funds to arrive at an appropriate valuation based on funds contributed only by SLIC.

17. Subtracting out the grant funding is consistent with other states, including North Carolina and Texas, where outside funding is deducted from their valuation models to avoid overvaluation.

18. Equating the grant dollars with asset value is a deficient approach that results in a fallacy. Doing so is essentially suggesting that a \$1 million award to construct a network increased the value of the company by at least the full construction cost of the network. This is simply not the case. The value of the company is determined by an evaluation of its assets, including not just the plant, but its people, operations, systems, processes, reputation, customers, contracts, etc. and/or through a review of the future cash flows the company generates.

19. Assigning value based on a highly subsidized cost structure results in erroneous conclusions. As an example, a \$10 million grant might result in \$4 million of construction and 1,000 additional subscribers. These additional subscribers and their corresponding future cash flows might result in incremental value to the company of \$2 million. However, it cannot be that the value of the plant is greater than the value of the enterprise.

20. Yet, by utilizing full cost of both the plant and the subsidy, instead of separating out the value of the subsidy, it leads to the conclusion that the value of the plant is in excess of the value of the entire enterprise value of the company. So, incredulously, we would have to believe that the wires by themselves are not only worth more than the rest of the assets of the company, but ironically, the value of all the other assets is actually negative. In our example, if the plant is worth an additional \$4 million, but the overall value creation is \$2 million, then rest of the enterprise, by definition, must have lost \$2 million in value by adding the subscribers. This is entirely devoid of logic.

II. Surviving Dollars Should be Interpreted to Mean the Value of the Plant, not the Subsidy.

21. Surviving dollars was purposefully used by SLIC in order to arrive at the value of the plant, distinct from the value of any subsidy provided. If ORPTS is relying on the cost method to value the plant, it must utilize the company cost, its surviving dollars, as input for its determination. Utilizing costs incurred by others, which were deployed to subsidize project costs, conflates the value of the plant and the value of the subsidy (or “inflates the value of the plant by the value of the subsidy”).

22. SLIC is to be assessed relative to only the value of the property, *not* the subsidy. Said another way, the subsidy represents the portion of the overall project cost that made the project otherwise not economically viable. This subsidy amount is not arbitrary, but rather well defined by the open, competitive, market-based auction conducted by the State of New York. The fact that the market required a subsidy as an inducement to proceed to build the network to these remote areas by definition means that the project was, absent the subsidy, economically not

viable. Therefore, the amount of the subsidy, as determined in this open auction process, defined precisely the absolute amount of immediate economic obsolescence to be incurred by SLIC.

23. There was, and is, no question as to the viability of the project without subsidy and there is no question as to the value of the subsidy required to induce a willing party to pursue the construction of these networks. In either case, the value of the plant-only must be the company's funded cost for the project construction or ORPTS must apply the known and quantified economic obsolescence to the assets.

III. The Obsolescence Requested Should Have Been Granted.

24. ORPTS' denial of SLIC's request for obsolescence for this tax year was arbitrary and capricious. Its determination provided no justification or rationale. SLIC relied on ORPTS form and model to obtain the requested obsolescence value. Yet ORPTS denied the application without a basis. The obsolescence SLIC requested should be granted.

IV. To The Extent the Values Include Any Work In Progress, These Must be Excluded.

25. Property can be assessed only as of its condition as of the applicable taxable status date.

26. Where there is no physical property as of the taxable status date, there is nothing to assess or value.

27. While it is unclear as to how DOTF derived its values and assessments, upon information and belief, DOTF perhaps relied upon reporting of dollars expended for general work in progress ("WIP"), none of which represents real property.

28. WIP generally consists of conceptual build outs with no physical assets. It would be akin to assessing the owner of a blueprint of a building residing on a computer hard disc drive with no physical footprint.

29. As the New York State Constitution provides: “Intangible personal property shall not be taxed ad valorem nor shall any excise tax be levied solely because of the ownership or possession thereof” N.Y. Const. art. XVI § 3 (ellipsis added).

30. RPTL § 102(17) defines special franchise property. As relevant here, “[f]or purposes of assessment and taxation a special franchise shall include the value of *the tangible property* situated in, under, above, upon or through any public street, highway, water or other public place in connection therewith.” (emphasis added).

31. Any values based on non-taxable assets or intangibles should be stricken.

CONCLUSION

32. SLIC’s Complaint should be granted in its entirety and its special franchise values reduced in the amount as set forth herein.

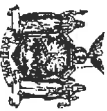
33. SLIC’s Complaint and supporting materials consist of information that is confidential and is exempt from disclosure under the Freedom of Information Law, Public Officers Law § 87(2)(d), insofar as the materials contain trade secrets or information that, if released, would jeopardize and harm SLIC’s competitive and economic position. Please promptly provide notice to SLIC with a copy to me should a FOIL request be made seeking any such information.

WHEREFORE, Complainant SLIC Network Solution, Inc.'s Complaint should be granted in its entirety, along with such other and further relief deemed just and proper.

Dated: March 10, 2025
Buffalo, New York


Henry A. Zomerfeld, Esq.

EXHIBIT A



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

WA Harriman State Campus
Albany, N Y 12227
(518) 474-5711

RP27
Dated
February 12, 2025

NOTICE OF TENTATIVE SPECIAL FRANCHISE ASSESSMENT

For city and town assessment roll to be filed in 2025

SLIC Network Solutions Inc 701360
C/O Mr. Kevin P Lynch, COO
3330 State Hwy 11B
Nicholville, NY 12965

Hearing Date and Location:
March 20, 2025 at 10:00 am
CR 125, Bldg 9, 1st 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 assessing unit(s) at the amounts shown below. The assessments were determined in accordance with Article 6 of the Real Property Tax Law and Part 8197 of Title 20 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:

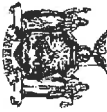
- (1) Specify its objections to the tentative special franchise assessments on Form RP-7142 available from the Office of Real Property Tax Services.
- (2) Serve its complaint to the State Office at least ten (10) days prior to the hearing date. Service may be made in person or by mail.
- (3) Serve a copy of the complaint upon the appropriate assessing unit(s).
- (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.

	Assessment Number	Tentative Assessment	Pct Change From Prior Roll
Town of Constable, Franklin County	701360-1636	\$8,275	-21.1
Equalization Rate:	7.02*		-19.7
Town of Stony Creek, Warren County	701360-5236	\$1,737	-12.8
Equalization Rate:	0.73*		-11.0
Grand Total		\$10,012	-19.8

David Ange
Real Property Services Administrator 2

* The State Office has determined that your city/town/village has not completed a full value revaluation since 1953. Accordingly, the latest state equalization rate or special equalization rate has not been used in determining the portion of your special franchise assessments that is attributable to property assessed in 1953. In future years, the State Office will use the latest rate in valuing the entire special franchises for all rolls following completion of the appropriate revaluation.

Note: The amounts of the special franchise assessments set forth in this notice are "tentative" and must not be entered on the assessment roll. The final assessments for entry on the assessment roll will be transmitted at a later date.



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES
WA Harriman State Campus
Albany, N Y 12227
(518) 474-5711

RP27

Dated
February 12, 2025

EXHIBIT B



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES
WA Harriman State Campus
Albany, N Y 12227
(516) 474-5711

RP27
Dated
February 12, 2025

NOTICE OF TENTATIVE SPECIAL FRANCHISE FULL VALUE

For city and town assessment roll to be filed in 2025

SLIC Network Solutions Inc 701360
C/O Mr. Kevin P Lynch, COO
3330 State Hwy 11B
Nicholville, NY 12965

Hearing Date and Location:
March 20, 2025 at 10:00 am
CR 125, Bldg 9, 1st Floor
WA Harriman State Campus
Albany, New York

The State Office of Real Property Tax Services has determined the tentative special franchise full values for the following assessing unit(s) at the amounts shown below. The full values were determined in accordance with Article 6 of the Real Property Tax Law and Part 8197 of Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York. The full values 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 full values. 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 full values on Form RP-7141 available from the Office of Real Property Tax 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 assessing unit(s).
- (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.

	Full Value Number	Full Value Tentative	Pct Change From Prior Roll
Town of Altona, Clinton County	701360-0920	\$130,866	-2.0
Town of Ausable, Clinton County	701360-0922	\$1,759	New
Town of Beekmantown, Clinton County	701360-0924	\$5,873	-1.9
Town of Dannemora, Clinton County			
Village of Dannemora		168,151	-2.0
Town Outside Villages		620,243	-2.4
Total Town:	701360-0934	\$788,394	-2.3
Town of Ellenburg, Clinton County	701360-0936	\$437,988	-2.5
Town of Mooers, Clinton County	701360-0938	\$59,179	-1.8
Town of Peru, Clinton County	701360-0940	\$11,377	New
Town of Plattsburgh, Clinton County	701360-0942	\$14,068	New
Town of Saranac, Clinton County			-1.7
Town Outside Villages			
Total Town:	701360-0944	166,076 \$166,076	-2.0 -2.0



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES
WA Harriman State Campus
Albany, N Y 12227
(518) 474-5711

RP27
Dated
February 12, 2025

NOTICE OF TENTATIVE SPECIAL FRANCHISE FULL VALUE

	Full Value Number	Full Value Tentative	Pct Change From Prior Roll
Town of Chesterfield, Essex County	701360-1520	\$1,056	-2.1
Town of Crown Point, Essex County	701360-1522	\$12,079	-1.8
Town of Elizabethtown, Essex County	701360-1524	\$125,885	-1.9
Town of Essex, Essex County	701360-1526	\$75,885	-2.0
Town of Keene, Essex County	701360-1530	\$199,364	-2.5
Town of Lewis, Essex County	701360-1532	\$315,314	-1.8
Town of Minerva, Essex County	701360-1534	\$574,310	-2.5
Town of Moriah, Essex County	701360-1536	\$21,673	-1.7
Town of Newcomb, Essex County	701360-1538	\$261,889	-2.5
Town of North Elba, Essex County			
Village of Saranac Lake			
Total Town:	701360-1540	33,420	-3.1
Town of North Hudson, Essex County	701360-1542	\$33,420	-3.1
Town of Schroon, Essex County	701360-1546	\$85,013	-2.8
Town of Ticonderoga, Essex County	701360-1548	\$207,995	-3.0
Town of Willsboro, Essex County	701360-1552	\$21,351	-1.9
Town of Tupper Lake, Franklin County		\$419,752	-1.9
Town Outside Villages			
Total Town:	701360-1620	51,345	-4.6
Town of Bangor, Franklin County	701360-1622	\$51,345	-4.6
Town of Belmont, Franklin County	701360-1624	\$702,080	-1.8
Town of Bombay, Franklin County	701360-1626	\$376,705	-2.2
*		\$6,656	-1.8
Town of Brandon, Franklin County	701360-1628	\$30,445	-5.3
Town of Chateaugay, Franklin County			
Town Outside Villages			
Total Town:	701360-1634	139,757	-2.0
Town of Dickinson, Franklin County	701360-1638	\$139,757	-2.0
Town of Duane, Franklin County	701360-1640	\$107,449	-5.6
Town of Fort Covington, Franklin County	701360-1642	\$117,688	-1.9
Town of Malone, Franklin County		\$176,934	-1.4
Village of Malone			
Town Outside Villages		40,803	-3.5
Total Town:	701360-1648	197,838	-3.1
Town of Moira, Franklin County		\$238,641	-3.2
Town Outside Villages			
Total Town:	701360-1650	31,077	-5.3
Town of Waverly, Franklin County	701360-1654	\$31,077	-5.3
Town of Westville, Franklin County	701360-1656	\$92,143	-1.8
Town of Long Lake, Hamilton County	701360-2032	\$7,648	-1.7
Town of Schaghticoke, Rensselaer County		\$276,934	-3.4
Town Outside Villages			
Total Town:	701360-3842	31,008	-0.3
		\$31,008	-0.3



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

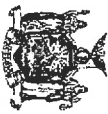
WA Harriman State Campus
Albany, N Y 12227
(518) 474-5711

RP27

Dated
February 12, 2025

NOTICE OF TENTATIVE SPECIAL FRANCHISE FULL VALUE

	Full Value Number	Full Value Tentative	Pct Change from Prior Roll
City of Ogdensburg, St Lawrence County	701360-4012	\$69,860	-6.0
Town of Brasher, St Lawrence County	701360-4020	\$133,563	-2.5
Town of Canton, St Lawrence County			
Village of Canton		4,276	-12.2
Town Outside Villages		185,575	-5.3
Total Town:	701360-4022	\$189,851	-5.5
Town of Clare, St Lawrence County	701360-4024	\$9,121	-4.2
Town of Clifton, St Lawrence County	701360-4026	\$134,545	-5.5
Town of Colton, St Lawrence County	701360-4028	\$117,540	-2.0
Town of De Peyster, St Lawrence County	701360-4032	\$57,544	-2.5
Town of Fine, St Lawrence County	701360-4036	\$251,177	-5.3
Town of Hopkinton, St Lawrence County	701360-4046	\$96,132	-1.0
Town of Lawrence, St Lawrence County	701360-4048	\$121,764	1.8
Town of Lisbon, St Lawrence County	701360-4050	\$297,098	-5.2
Town of Louisville, St Lawrence County			
Town Outside Villages		164,897	3.1
Total Town:	701360-4052	\$164,897	3.1
Town of Madrid, St Lawrence County	701360-4056	\$189,373	-5.3
Town of Massena, St Lawrence County			
Village of Massena		563,116	878.1
Town Outside Villages		73,217	88.8
Total Town:	701360-4058	\$636,333	560.4
Town of Norfolk, St Lawrence County			
Village of Norwood		1,813	-5.3
Town Outside Villages		122,560	-5.6
Total Town:	701360-4062	\$124,373	-5.6
Town of Oswegatchie, St Lawrence County			
Town Outside Villages		127,260	-2.9
Total Town:	701360-4064	\$127,260	-2.9
Town of Parishville, St Lawrence County	701360-4066	\$122,872	-3.3
Town of Piercefild, St Lawrence County	701360-4068	\$111,484	-5.1
Town of Pierrepont, St Lawrence County	701360-4070	\$77,748	-5.3
Town of Potsdam, St Lawrence County			
Village of Potsdam		64,933	-6.0
Town Outside Villages		210,256	-5.5
Total Town:	701360-4074	\$275,189	-5.6
Town of Russell, St Lawrence County	701360-4078	\$17,811	-5.3
Town of Stockholm, St Lawrence County	701360-4080	\$165,543	-4.5
Town of Waddington, St Lawrence County			
Town Outside Villages		66,640	-5.3
Total Town:	701360-4082	\$66,640	-5.3



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES
WA Harriman State Campus
Albany, N Y 12227
(518) 474-5711

RP27

Dated
February 12, 2025

NOTICE OF TENTATIVE SPECIAL FRANCHISE FULL VALUE

	Full Value Number	Full Value Tentative	Pct Change From Prior Roll
Town of Ballston, Saratoga County			
Village of Ballston Spa		13,174	New
Total Town:	701360-4120	\$13,174	New
Town of Lake George, Warren County			
Town Outside Villages		7,447	-1.8
Total Town:	701360-5222	\$7,447	-1.8
Town of Chester, Warren County			
	701360-5224	\$40,458	-2.2
Town of Johnsbury, Warren County			
	701360-5230	\$1,030,393	-1.9
Town of Thurman, Warren County			
	701360-5238	\$434,770	-2.0
Town of Warrensburg, Warren County			
	701360-5240	\$97,726	-2.0
Town of Argyle, Washington County			
Town Outside Villages		325,297	-1.2
Total Town:	701360-5320	\$325,297	-1.2
Town of Cambridge, Washington County			
Town Outside Villages		262,895	-0.8
Total Town:	701360-5322	\$262,895	-0.8
Town of Dresden, Washington County			
	701360-5324	\$579,656	-1.8
Town of Easton, Washington County			
Town Outside Villages		738,473	-1.0
Total Town:	701360-5326	\$738,473	-1.0
Town of Fort Ann, Washington County			
Town Outside Villages		208,084	-1.4
Total Town:	701360-5328	\$208,084	-1.4
Town of Fort Edward, Washington County			
Town Outside Villages		231,318	-0.8
Total Town:	701360-5330	\$231,318	-0.8
Town of Granville, Washington County			
Town Outside Villages		366,949	-1.7
Total Town:	701360-5332	\$366,949	-1.7
Town of Greenwich, Washington County			
Town Outside Villages		184,678	-0.9
Total Town:	701360-5334	\$184,678	-0.9
Town of Hampton, Washington County			
	701360-5336	\$206,292	-1.9
Town of Hartford, Washington County			
	701360-5338	\$350,718	-1.2
Town of Hebron, Washington County			
	701360-5340	\$1,028,721	-1.5
Town of Putnam, Washington County			
	701360-5346	\$347,380	-1.8
Town of Salem, Washington County			
	701360-5348	\$657,422	-1.7
Town of Whitehall, Washington County			
Village of Whitehall		26,437	-1.7
Town Outside Villages		112,391	-1.8
Total Town:	701360-5352	\$138,828	-1.8
Grand Total		\$17,165,473	



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES
WA Harriman State Campus
Albany, N Y 12227
(518) 474-5711

RP27

Dated
February 12, 2025

David Ange
Real Property Services Administrator 2

* The State Office has determined that your city/town/village has not completed a full value revaluation since 1953. Accordingly, the latest state equalization rate or special equalization rate has not been used in determining the portion of your special franchise assessments that is attributable to property assessed in 1953. In future years, the State Office will use the latest rate in valuing the entire special franchises for all rolls following completion of the appropriate revaluation.

Note: The amounts of the special franchise full values set forth in this notice are "tentative" and must not be entered on the assessment roll. The final full values for entry on the assessment roll will be transmitted at a later date.

AUTHORIZATION

I, Kevin Lynch, as Chief Operations Officer of SLIC Network Solutions, Inc., hereby designate HODGSON RUSS LLP (Daniel A. Spitzer, Esq. and Henry A. Zomerfeld, Esq., or any employee, partner, or member of their firm) 140 Pearl Street, Buffalo, New York 14202 to act as representatives of the aforementioned entity in any proceedings before the New York State Department of Taxation and Finance/Office of Real Property Tax Services (the “Department”) and any assessing units in which each property is located for the purposes of reviewing the assessments, ceilings, and values of its telecommunications, special franchise, and any property appearing on the 2025-2026 tentative and final assessment rolls as set by the Department and/or any assessing units in which each property is located.

The representatives designated herein are authorized to sign any administrative complaints/grievances, to sign, verify, and certify any papers or pleadings, and to take all other necessary actions in connection with SLIC Network Solutions, Inc.’s property values and assessments, and to preserve its rights and interests, including commencing any necessary litigation under New York law.

Dated: January 3, 2025



Kevin Lynch

EXHIBIT C

SLIC Network Solutions, Inc.
2025 Special Franchise Requested Values

Altona	\$	30,136.23
92000	\$	30,136.23
Bangor	\$	9,710.92
162200	\$	9,710.92
Beekmantown	\$	1,165.04
92400	\$	1,165.04
Bellmont	\$	101,771.79
162400	\$	101,771.79
Brandon	\$	6,572.83
162800	\$	6,572.83
Brasher	\$	30,049.29
402000	\$	30,049.29
Canton, T	\$	55,047.33
402289	\$	55,047.33
Canton, V	\$	9,082.01
402201	\$	9,082.01
Chateaugay	\$	39,164.04
163400	\$	39,164.04
Chester	\$	8,296.11
522400	\$	8,296.11
Chesterfield	\$	299.61
152000	\$	299.61
Clare	\$	57.79

SLIC Network Solutions, Inc.
2025 Special Franchise Requested Values

402400	\$ 57.79
Clifton	\$ 44,077.53
402600	\$ 44,077.53
Colton	\$ 32,458.22
402800	\$ 32,458.22
Dannemora	\$ 52,136.99
93400	\$ 52,136.99
Dannemora T	\$ 68,153.45
93489	\$ 68,153.45
Dannemora V	\$ 33,369.20
93401	\$ 33,369.20
De Peyster	\$ 9,177.77
403200	\$ 9,177.77
Dickinson	\$ 28,587.35
163800	\$ 28,587.35
Dresden	\$ 20,061.60
532400	\$ 20,061.60
Duane	\$ 13,265.33
164000	\$ 13,265.33
Elizabethtown	\$ 31,221.31
152400	\$ 31,221.31
Ellensburg	\$ 109,365.74
93600	\$ 109,365.74

SLIC Network Solutions, Inc.
2025 Special Franchise Requested Values

Essex	\$ 21,690.43
152600	\$ 21,690.43
Fine	\$ 83,286.50
403600	\$ 83,286.50
Hampton	\$ 44,142.04
533600	\$ 44,142.04
Hopkinton	\$ 16,747.89
404600	\$ 16,747.89
Johnsburg	\$ 3,887.81
523000	\$ 3,887.81
Keene	\$ 38,974.09
153000	\$ 38,974.09
Lake George	\$ 241.92
522289	\$ 241.92
Lawrence	\$ 26,749.90
404800	\$ 26,749.90
Lewis	\$ 31,327.78
153200	\$ 31,327.78
Lisbon	\$ 74,701.09
405000	\$ 74,701.09
Long Lake	\$ 68,732.72
203200	\$ 68,732.72
Louisville	\$ 40,418.81

SLIC Network Solutions, Inc.
2025 Special Franchise Requested Values

405200	\$	40,418.81
	\$	
Madrid	\$	53,676.85
	\$	
405600	53,676.85	
	\$	
Malone, T	31,356.97	
	\$	
164899	31,356.97	
	\$	
Malone, V	6,979.27	
	\$	
164801	6,979.27	
	\$	
Massena, T	12,101.79	
	\$	
405889	12,101.79	
	\$	
Massena, V	41,458.55	
	\$	
405801	41,458.55	
	\$	
Minerva	125,528.70	
	\$	
153400	125,528.70	
	\$	
Moirra	7,783.94	
	\$	
165000	7,783.94	
	\$	
Newcomb	77,508.38	
	\$	
153800	77,508.38	
	\$	
Norfolk	32,730.52	
	\$	
406200	32,730.52	
	\$	
North Hudson	38,688.58	
	\$	
154200	38,688.58	
	\$	
Norwood	597.41	
	\$	
406201	597.41	

SLIC Network Solutions, Inc.
2025 Special Franchise Requested Values

Ogdensburg	\$	24,261.52
	\$	
401200	24,261.52	
	\$	
Oswegatchie	33,217.01	
	\$	
406400	33,217.01	
	\$	
Parishville	2,066.92	
	\$	
406600	2,066.92	
	\$	
Piercefield	32,761.50	
	\$	
406800	32,761.50	
	\$	
Pierrepont	23,062.48	
	\$	
407000	23,062.48	
	\$	
Potsdam, T	65,895.74	
	\$	
407489	65,895.74	
	\$	
Potsdam, V	50,253.19	
	\$	
407403	50,253.19	
	\$	
Putnam	50,670.08	
	\$	
534600	50,670.08	
	\$	
Russell	4,050.05	
	\$	
407800	4,050.05	
	\$	
Saranac	6,556.34	
	\$	
94400	6,556.34	
	\$	
Saranac Lake	36,556.78	
	\$	
154003	36,556.78	
	\$	
Schroon	130,962.69	

SLIC Network Solutions, Inc.
2025 Special Franchise Requested Values

154600	\$	130,962.69
	\$	
Stockholm	44,378.43	
	\$	
408000	44,378.43	
	\$	
Stony Creek	392.56	
	\$	
523600	392.56	
	\$	
Thurman	77,904.21	
	\$	
523800	77,904.21	
	\$	
Ticonderoga	3,763.36	
	\$	
154800	3,763.36	
	\$	
Tupper Lake	14,567.35	
	\$	
162000	14,567.35	
	\$	
Waddington	19,218.27	
	\$	
408200	19,218.27	
	\$	
Warrensburg	18,327.90	
	\$	
524000	18,327.90	
	\$	
Waverly	576.55	
	\$	
165400	576.55	
	\$	
Whitehall	28,307.19	
	\$	
535289	28,307.19	
	\$	
Willsboro	65,716.07	
	\$	
155200	65,716.07	
	\$	
Grand Total	2,346,005.59	

* Any jurisdiction not listed but included in DOTF values this year should be valued at \$0.

Henry A. Zomerfeld
Partner
Direct Dial: 716.848.1370
Direct Facsimile: 716.819.4667
hzomerfe@hodgsonruss.com



March 15, 2025

RECEIVED
MAR 20 2025
TOWN OF MALONE

Clerk
Town of Malone
27 Airport Road
Malone, NY 12953

Re: SLIC Network Solutions, Inc. – ORPTS Grievance Complaint on Ceilings

To Whom It May Concern:

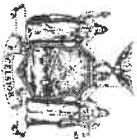
As required by the Real Property Tax Law, enclosed for service please find a copy of the grievance complaint and supporting materials submitted to the Office of Real Property Tax Services (“ORPTS”) on behalf of SLIC Network Solutions, Inc. concerning the ceiling values as set by ORPTS.

Thank you for your attention to this matter.

Very truly yours,

Henry A. Zomerfeld

Enclosures



New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Telecommunications Ceiling
for the year 2025

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE
FOR ORPTS USE ONLY
Complaint Number Hearing Date

PART ONE: GENERAL INFORMATION

1. Property Owners: Complete this section.

a. Complainant Information

SLIC Network Solutions, Inc.

Company Name

3330 State Highway 11 B, P.O. Box 150, Nicholsonville, New York 12965

Street Address, City, State, Zip

(315) 244-7738

Telephone Number

()

Fax Number

b. List of Assessing Units and Company's Ceiling Estimates (Attach additional sheets, if needed.)

SEE ATTACHED

County Name(s)

Assessing Unit(s)

ORPTS Tentative
Ceiling

Company's Ceiling
Estimate

2. Assessing Units: Complete this section.

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

()

()
Fax Number

b. List of Companies and Assessing Unit's Ceiling Estimates (Attach additional sheets, if needed.)

Company Name(s)

ORPTS Tentative Ceiling

Assessing Unit(s)
Ceiling Estimate

PART ONE: GENERAL INFORMATION (Cont.)**3. Designation of Representative (Optional)**

I, SEE ATTACHED AUTHORIZATION on behalf of complainant, hereby designate _____ to act as my representative in any and all proceedings for purposes of reviewing the tentative telecommunications ceiling(s) for the year _____.

Date

Signature of Complainant

Name, Address and Telephone Number of Representative:

Henry A. Zomerfeld, Esq.

Contact Person and Title

Hodgson Russ LLP, 140 Pearl Street, Buffalo, New York 14202

Street Address, City, State, Zip

(716) 848-1370

Telephone Number

(716) 819-4667

Fax Number

4. Service on Adverse Party (Check one)

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service?

☐ Yes☒ No

If no, the affidavit of service must be filed with the Commissioner on or before the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)☐ **A. Unequal Assessment**

The tentative ceiling did not reflect the proper equalization rate or uniform percentage of full value for the assessment roll in question.

☒ **B. Improper Full Value**

Full value of property is erroneous.

☒ **C. Unlawful Assessment**

1. Tangible property included in value is not mass telecommunications property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

**PART THREE: INFORMATION NECESSARY TO DETERMINE
TELECOMMUNICATIONS CEILING OF PROPERTY**
(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for property owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

☒ **1. Inventory**

Please see attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages ____.)

☒ **2. Valuation**

Please see attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages ____.)

☒ **3. Other**

Please see attached.

(If additional explanation or documentation is necessary, please attach - # of attached pages ____.)

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false statements.

3/17/25

Date

Signature/Title

Clear Form

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

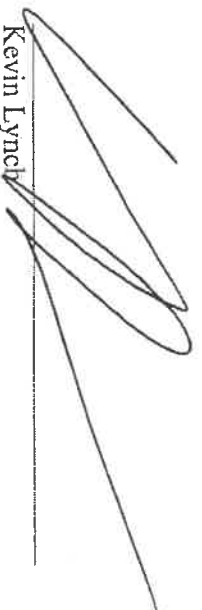
Please refer to the "Notice of Tentative Telecommunications Ceiling" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §499-0000 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address on or before the hearing date.

AUTHORIZATION

I, Kevin Lynch, as Chief Operations Officer of SLIC Network Solutions, Inc., hereby designate HODGSON RUSS LLP (Daniel A. Spitzer, Esq. and Henry A. Zomerfeld, Esq., or any employee, partner, or member of their firm) 140 Pearl Street, Buffalo, New York 14202 to act as representatives of the aforementioned entity in any proceedings before the New York State Department of Taxation and Finance/Office of Real Property Tax Services (the "Department") and any assessing units in which each property is located for the purposes of reviewing the assessments, ceilings, and values of its telecommunications, special franchise, and any property appearing on the 2025-2026 tentative and final assessment rolls as set by the Department and/or any assessing units in which each property is located.

The representatives designated herein are authorized to sign any administrative complaints/grievances, to sign, verify, and certify any papers or pleadings, and to take all other necessary actions in connection with SLIC Network Solutions, Inc.'s property values and assessments, and to preserve its rights and interests, including commencing any necessary litigation under New York law.

Dated: January 3, 2025



Kevin Lynch

NEW YORK STATE
DEPARTMENT OF TAXATION AND FINANCE

In Re SLIC NETWORK SOLUTIONS, INC.,
Complainant.

ATTORNEY AFFIRMATION IN SUPPORT OF
ADMINISTRATIVE COMPLAINT

Henry A. Zomerfeld, Esq., under penalty of perjury and pursuant to CPLR §
2106, affirms the following to be true and correct:

1. I am an attorney duly admitted to practice law in New York and am a partner with Hodgson Russ LLP, attorneys for Complainant, SLIC Network Solutions, Inc. (“Complainant” or “SLIC”).
2. I am fully familiar with the facts and circumstances surrounding SLIC’s Complaint, and offer this Affirmation in support of the Complaint.

3. Attached as **Exhibit A** is a list of the 2025 tentative ceilings from the Office of Real Property Tax Services (“ORPTS”). Attached as **Exhibit B** are SLIC’s requested ceiling values.

INTRODUCTION

4. There are several bases for SLIC’s Complaint on the ceilings set by ORPTS.

First, SLIC is an operator of a cable television system, and a majority of its properties that are the

subject of this Complaint are used for cable television. These properties constitute personal property, and are not subject to taxation as a matter of law. *See* Real Property Tax Law (“RPTL”) § 102(12)(i)(D).

5. Second, in the alternative, should SLIC’s cable television properties be deemed taxable real property, then the ceilings should be based only SLIC’s company contributions; they should not include external third-party grant funding.

6. Third, values are set in jurisdictions that either SLIC does not have plant and did not report such, or otherwise grossly overvalues the property SLIC does have in such locales.

7. Fourth and finally, regardless of whether the properties are taxable, they are still incorrectly categorized as “telecommunications property” by ORPTS, and ORPTS has been requiring SLIC to report as a telecommunications company. This is in error. SLIC should be reporting as an operator of a cable television system, and its properties should be recognized as cable television properties.

BACKGROUND

8. SLIC has significant headend and television asset infrastructure to receive and distribute television programming. Its television business is a primary and active business. The satellite ground station and headend equipment were purchased at the outset of SLIC’s network build-out more than a decade ago. These efforts were not incidental.

9. SLIC began building its headend equipment in 2012 to provide customers in northern New York a television solution. SLIC has invested and continues to contribute

additional funds to its cable television system, adding set-top boxes and new installations since 2013.

10. During 2020, more than 50% of SLIC's company-wide direct costs and 50% of its maintenance expenses were attributable to its television business.

11. Further, SLIC not only provides the network, but it actively purchases content through contractual commitments from more than 15 TV stations, a content aggregator which collectively ranks in the top 10 in the country in content purchasing, and another eleven direct individual content providers such as HBO, Disney, ESPN, NHL, and others.

12. SLIC then resells that licensed content to end users for the immediate, delayed, or ultimate exhibition. SLIC's consumption and distribution of television services, along with its additional suite of services, is overwhelmingly similar to the mix of Charter's service offerings. In light of these facts, it is clear that SLIC's properties, like Charter's, is personal property under RPTL § 102(12)(i)(D), and therefore is not taxable.

13. SLIC dedicates a substantial part of its business and network assets to transmit television or cable television signals for immediate, delayed or ultimate exhibition to the public and the property is therefore exempt under RPTL § 102(12)(i)(D).

14. In New York, a cable television company is defined as "any individual, trustee, partnership, association, corporation or other legal entity owning, controlling, operating, managing or leasing one or more cable television systems within the State." 20 NYCRR § 8185-1.1(37).

15. The Federal Communications Commission (“FCC”) defines cable television as “a video delivery service provided by a cable operator to subscribers via a coaxial cable or fiber optics.” <https://www.fcc.gov/media/engineering/cable-television>.

16. The FCC defines a cable television operator as “any person or group of persons who provides cable service over a cable system and directly or through one or more affiliates owns a significant interest in such cable system, or who otherwise controls or is responsible for, through any arrangement, the management and operation of such a cable system.” *Id.*

17. SLIC squarely meets these definitions.

18. SLIC’s status as a cable company is established with and recognized at both the federal and state levels. Attached as **Exhibit C** is the FCC Cable Operations and Licensing System (“COALS”) listing SLIC as a cable operator.

19. Attached as **Exhibit D** is the New York Department of Public Service Cable Company Listing page showing SLIC as a cable company. *See* Exhibit D at page 6.

20. SLIC has numerous cable television franchise agreements, covering the overwhelming majority of its footprint. These agreements obligate SLIC to transmit television signals within each of these jurisdictions. This principal service renders SLIC’s properties personal property under RPTL § 102(12)(i)(D). Thus, SLIC may not be taxed. RPTL § 300.

21. To determine the percentage of the infrastructure that is used for the transmission of television signals, SLIC examined the bandwidth consumed for the delivery of such service in relation to the total average bandwidth used on those segments. SLIC used the Multi Router Traffic Grapher (“MRTG”), a tool to monitor the traffic load on network-links. MRTG generates

HTML pages containing GIF images which provide a live visual representation of this traffic. Using this tool, SLIC examined average bandwidth utilization for the typical month for all non-television related services. SLIC then compared this to the television related service to achieve the percent utilization dedicated to television service. Due to the fact that SLIC uses a single head end for the distribution of its television service, the television signals are transmitted across all of our infrastructure in order to serve SLIC's TV customer base in the various franchises.

22. SLIC's IPTV product uses a multicast stream to provide our 300+ channel lineup to our customers. It consumes approximately 990 Mb of data 24x7 across those segments. The Internet traffic (as well as other non-TV services) is variable based on customer usage patterns and is aggregated in points across the network. For this analysis, SLIC looked at the average bandwidth consumed by all non-TV sources to establish the ratio between CATV traffic and all other services to determine the primary use of the infrastructure. The chart below shows average non-tv traffic vs tv traffic per network node:

	24 hr avg BW Peak	#Nodes	Per Node, Non-TV GB Avg	Per Node TV GB Avg	Total BW Per Node	% Traffic due to TV	
Segment 1	8	17.3	24	0.3333333	0.99	1.3233333	75%
Segment 2	11.6	23.3	37	0.3135135	0.99	1.3035135	76%
Blended	19.6	40.6	61	0.3213115	0.99	1.3113115	75%

23. As can be seen, by a significant amount, TV represents the primary use of the infrastructure across the SLIC footprint.

ARGUMENT

1. SLIC's Cable Properties are Personal Property not Subject to Taxation as a Matter of Law.

24. Generally, “all real property within the state shall be subject to real property taxation, special ad valorem levies and special assessments unless exempt therefrom by law.” RPTL § 300.

25. The terms “real property” and “property” are defined by RPTL § 102. Relevant here is RPTL § 102(12)(i)(D), which provides, in relevant part:

all lines, wires, poles, supports and inclosures for electrical conductors upon, above and underground used in connection with the transmission or switching of electromagnetic voice, video and data signals between different entities separated by air, street or other public domain, except that such property shall not include: *such property used in the transmission of news or entertainment radio, television or cable television signals for immediate, delayed or ultimate exhibition to the public, whether or not a fee is charged therefor.*

RPTL § 102(12)(i)(D) (emphasis added).

26. RPTL § 102(12)(i)(D) applies specifically to property “[w]hen owned by *other than a telephone company.*” RPTL § 102(12)(i)(D) (emphasis added). RPTL § 102(12)(d) explicitly defines “telephone company” as “a company subject to regulation by the public service commission which provides, to the general public within its local exchange area, non-cellular switched local exchange telephone service at the points of origination and termination of the signal.” SLIC is not, by definition, a telephone company under this definition, and for the purpose of applying RPTL § 102(12)(i)(D).

27. Consistent with case law from the Fourth Department in *Matter of Level 3 Comm’ns, LLC v. Erie Cnty.*, 174 A.D.3d 1497, 1501 (4th Dep’t 2019) *lv. denied*, 35 N.Y.3d 906 (2020) and *Level 3 Communications, LLC v. Chautauque Cnty.*, 174 A.D.3d 1502, 1503 (4th Dep’t 2019), *rearg denied*, 177 A.D.3d 1347 (4th Dep’t 2019), *lv to appeal denied*, 35

N.Y.3d 906 (2020), and now the Third Department in its recent decision in *Matter of CenturyLink Commc'ns, LLC v. Schmidt*, 2021 NY Slip. Op. 06015, 2021 WL 5112583 (3d Dep't, Nov. 4, 2021), which upheld the Fourth Department's holdings in the *Level 3* cases, in order to satisfy RPTL § 102(12)(i)(D), one must demonstrate that its properties are “primarily or exclusively” used for one of the exempt purposes provided by the statute.

28. Therefore, the property at issue must be “primarily or exclusively” used to transmit “news or entertainment radio, television or cable television signals for immediate, delayed or ultimate exhibition to the public, whether or not a fee is charged therefor.” SLIC has satisfied this standard.

29. Neither the statute, case law, nor the Department have established any specific threshold to qualify what constitutes property that is “primarily” being used for one of the exempt purposes provided by the statute.

30. In light of the need to interpret this term, the Court should adopt the plain meaning, which is defined as being “chiefly,” “main,” “principal,” or “essential.”¹

31. SLIC's claim not only falls squarely within the plain language of RPTL §102(12)(i)(D), but it is entirely consistent with and supported by the opinion of counsel SBEA No. 107 from the Department. *See* 8 Op.Counsel SBEA No. 107, RPTL §§ 102(12)(d), 300, 558 (Sept. 12, 1986; updated Dec. 22, 2017) (citing RPTL § 300) (ellipsis added). This opinion

¹ *See* “Primarily” MERRIAM-WEBSTER, 2021. *See also* “Primary,” MERRIAM-WEBSTER, 2021.

establishes “the principle that the outside plant of a cable television system is not real property was permanently codified in 1987.”²

32. The courts in the *Level 3* and *CenturyLink* cases interpreted RPTL § 102(12)(i)(D), to clarify that, in order to meet the language of the statute, the use of the properties at issue must be “exclusive” or “primary.” The crucial distinction in these cases is that the petitioners in these cases could not meet their burden. And this is because not only did they fail to plead properly to meet this standard, but their fiber optic installations did not comprise the outside plant of a cable television system.

33. As the Third Department plainly held in *CenturyLink*, “[s]ignificantly, petitioners do not allege that their fiber-optic lines are used primarily or exclusively for the transmission of such radio, television or cable television signals.” The same occurred in the *Level 3* cases in the Fourth Department, where the petitioner failed to make out a satisfactory showing of the use of its properties for television signals.

34. The factual circumstances in *Level 3* and *CenturyLink* are clearly distinguishable from this case. The companies in these cases had no affirmative obligations to carry television signals on their fiber optic installments, and their use of the fiber optic installments for transmission of television signals was merely incidental and indeterminate. The use of the fiber optic installments for a tax-exempt purpose on a primary basis was a burden too high for the petitioners.

35. Due to their failure to establish the extent to which it utilized its fiber optic installations for exempt purposes, the Court had to weigh whether *any* exempt usage of fiber optic installations, no matter how slight, was sufficient to exclude the properties from the tax. In such an instance, the Court reasoned that if a miniscule usage of fiber optic installations led to an exemption, this conclusion would render RPTL § 102(12)(i)(D) meaningless resulting in a violation of well-settled rules of statutory construction. Therefore, the Court concluded that the proper interpretation and intent of the statute was that fiber optic installations were non-taxable only where they were *primarily or exclusively* used for one of the exempt purposes in RPTL § 102(12)(i)(A) - (D). As demonstrated, the facts and circumstances surrounding the *Level 3* and *CenturyLink* cases are dramatically different than those presented in this case.

36. Distinguished from the passive, middle mile function provided by Level 3, here, SLIC's television business is an active, consumer-facing business. SLIC is a party to a number of local television franchise agreements and is contractually bound to provide television service to a minimum density level across much of its footprint. Attached as **Exhibit E** is a listing of current franchise agreements. The petitions and special franchise agreements are publicly available, and can be found at:

<https://www3.dps.nv.gov/W/PSCWeb.nsf/All/FCTC9342CC5BE76085257FE300543D5E?OpenDocument>.

37. SLIC has obligations to provide specific services under its cable television franchise agreements. In order to comply with these cable television franchise agreements, SLIC *must* transmit television signals across its fiber optic plant in order meet its contractual obligation to provide television services to all subscribing homes in all jurisdictions covered by cable television franchise agreements. These agreements obligate SLIC to provide television services

and, as a matter of fact, SLIC transmits television signals on 100% of its fiber optic outside plant in the communities in which it operates.

38. The courts have made clear that the threshold to fall within the statute's exclusionary language is primary use, not exclusive use. Neither the statute nor the courts' interpretations of the statute state or imply restrictions on a property's use outside of the exempt purpose. Though subscriber enrollment in one or more of these services does indeed fluctuate over time, such variances have no bearing on the fact that the vast majority of the fiber optic installments are still used to satisfy the same primary purpose.

39. There is no legal requirement that SLIC have a certain number of customers in a specific jurisdiction or that it has a specific threshold of revenue for the services it provides. In fact, the final clause of part (D) of the statute states plainly that the exemption is applicable "whether or not a fee is charged." By adding the qualifying phrase "whether or not a fee is charged" the legislature made clear that the revenue collected in respect of the television property being evaluated has no bearing on the determination of an exemption. If the legislature had intended for the requisite use for exemption to be a specific percentage, they could have easily said so. Instead, they stated in effect that the revenue garnished in the use is not relevant in the determination.

40. SLIC's claim does not only fall squarely within the plain language of RPTL § 102(12)(i)(D), but it is also consistent with an opinion of counsel from the Department. *See* ORPTS opinion of counsel SBEA No. 107, RPTL, §§ 102(12)(d), 300, 558, obtained from https://www.tax.ny.gov/pubs_and_bills/orpts/legal_opinions/v8/107.htm ("The outside plant of a cable television system, other than tangible property of a special franchise, is personal property

... As personal property, cable television outside plant may not be the subject of an ad valorem tax.”) (citing RPTL § 300) (ellipsis added).

41. The opinion goes on, “the principle that the outside plant of a cable television system is not real property was permanently codified in 1987.” *Id.* (citing RPTL § 102(12)(i)). SLIC’s cable television properties, other than tangible property of a special franchise, fall within the authority cited, and are therefore personal property not subject to taxation.

42. Should ORPTS deny SLIC’s right to the exemption, any tax that would be levied is void and unenforceable. *See* 8 ORPTS Op. SBEA No. 107 (1986) (“It seems self-evident that a purported lien for unpaid real property taxes imposed upon personal property would be permanently unenforceable. Accordingly, in our opinion, taxes may be cancelled in accordance with the process set forth in section 558 of the RPTL if the property is excluded from the definition of real property as set forth in RPTL, section 102(12)(i).”).

43. SLIC is entitled to a determination that its cable television properties are personal property and not subject to taxation consistent with RPTL § 102(12)(i)(D).

44. Given SLIC’s franchise agreements, the failure to grant the exclusion and the simultaneous contractual requirements that it pay a franchise fee amounts to illegal double taxation, as SLIC is paying both property taxes and franchise fees under some of the agreements.

II. Alternatively, Should it be Determined that SLIC's Cable Properties are Not Personal Property Under RPTL § 102(12)(i)(d), then the Ceilings Should be Based Only on the Company's Contribution.

45. Should SLIC's properties be deemed taxable real property, the ceilings should be based only on the company's contribution, which is 20%. The remaining 80% is external grant funding, which should not be considered.

46. In such an instance, SLIC is to be assessed relative only to the value of the property, not the subsidy. Said another way, the subsidy represents the portion of the overall project cost that made the project otherwise not economically viable. This subsidy amount is not arbitrary, but rather well defined by the open, competitive, market-based auction conducted by the State of New York and other government agencies.

47. The fact that the market required a subsidy as an inducement to proceed to build the network to these remote areas by definition means that the project was, absent the subsidy, economically not viable. There was, and is, no question as to the viability of the project without subsidy, and there is no question as to the value of the subsidy required to induce a willing party to pursue the construction of these networks.

48. Understanding that the costs provided for by the grants relate to the uneconomic portion of the project requires that these grant subsidy dollars be excluded, and only the company funded dollars—the “surviving dollars”—should be utilized as inputs to value the property. So,

the correct inputs to the Department's reproduction cost new less depreciation ("RCNLD") valuation model are the surviving dollars, and that is the methodology ORPTS should employ.³

49. As interpreted by SLIC, the term "surviving dollars," based on a plain reading, meant that it represented only the portion of the company's contribution to the inventory, and did not include funds provided by others.

50. Utilizing RCNLD in this fashion, the value from the "surviving dollars" equate precisely to the economically feasible portion of the plant (the balance, or grant funded dollars, equating to the economically infeasible portion). The company's surviving cost is exactly the cost dollars which would be economically feasible and reasonably expected to be replaced. Grant subsidies are not company cost or funds. Rather, they are funds from a third party to incentivize construction. To include them is contrary to the Department's regulations, and results in systematically overvaluing the subject properties. It is tantamount to taxing a subsidy as real property, which cannot stand.

51. Regardless of the label, whether referred to as surviving dollars, company dollars, non-subsidized dollars, or non-grant dollars, ORPTS must use appropriate cost inputs to yield proper outputs for taxation purposes. It cannot be that the value of the plant is greater than the value of the enterprise.

52. Yet, by utilizing full cost of both the plant and the subsidy, instead of separating out the value of the subsidy, it leads to the conclusion that the value of the plant is in excess of

³ SLIC preserves the right to challenge that any of its properties are not "specialty" properties and therefore not subject to RCNLD methodology. As a question of law, SLIC anticipates the Department would refer any such argument to the courts, as it has previously on other questions of law.

the value of the entire enterprise value of the company. ORPTS has neglected to back-out the grants funds to arrive at an appropriate valuation based on funds contributed only by SLIC.

53. Subtracting out the grant funding is consistent with other states, including North Carolina and Texas, where outside funding is deducted from their valuation models to avoid overvaluation.

III. If the Properties are Deemed Taxable, the Department's Ceilings are Grossly Overvalued.

54. To arrive at an appropriate result utilizing the RCNLD methodology,⁴ one must utilize correct inputs – not unlike any other valuation methodology. All are familiar with the phrase “garbage in, garbage out.” This case is no different.

55. A simple example illustrates the point. As is the case with a significant portion of SLIC's property, the underlying projects which led to the construction of the fiber network were subject to an open, public market auction process. Dozens of companies partook in the bidding process and participants included large, sophisticated providers including Verizon, Charter/Spectrum, and Armstrong to name a few.

56. As discussed in “Auctions: Theory and Practice” by Paul Klemperer, and as recognized by New York State and the designers of the State's grant programs, auctions serve as mechanisms for price discovery in the determination of fair market value. As additionally discussed in Benjamin Graham and David Dodd's foundational work on investment valuation.

⁴ As held by New York courts, RCNLD is a disfavored method because it results often in overvaluation. SLIC remains consistent in its position that there are other, more appropriate methods to value the properties. Its dispute over the Department's valuation based on RCNLD is not intended to waive its arguments about other appropriate methods of valuation.

“Security Analysis.” fair value is determined through the collective actions of buyers and sellers in an open market. Critically, in this process, no singular individual or entity has set the clearing price for these projects, rather fair market value was determined in an orderly transaction between market participants at the measurement date.

57. This fair value considers all factors that would be considered by knowledgeable, willing parties in an arm's length transaction. It incorporates hundreds of factors including market conditions, supply and demand dynamics, potential customers, numerous risk factors, material, labor and financing costs, length of project implementation, ongoing operating expenditures, taxation and restrictions or limitations that may affect transferability. Fundamentally, fair value represents the best estimate of what an asset is worth in an open and competitive market, where buyers and sellers are acting freely and without coercion.

58. For the purposes of this illustration, assume that SLIC is the successful bidder in a particular project and the winning bid is \$2 million. \$2 million represents the fair market value of the project. This is the clearing price determined between buyers and the seller. If New York State needs to contribute an additional \$8 million in order to complete the project, the fair market value of the project is not changed. Recall, fair market value considers all factors that would be considered by knowledgeable, willing parties in an arm's length transaction – this most certainly includes the information that the State would be contributing additional funds to complete the project.

59. Factually, upon SLIC's completion of the on-budget project, one knows three things: 1) SLIC's cost is \$2 million (the company's contributed funds), 2) the total project cost is \$10 million, and 3) the fair market value is \$2 million. Recall again, fair market value considers

all factors that would be considered by knowledgeable, willing parties in an arm's length transaction – this includes the information that the State would be contributing additional funds, how long it would take to finish the project and to begin acquiring customers, etc.

60. Utilizing the RCNLD methodology to approximate fair market value requires the use of proper inputs to the model. At the initiation of the project, we know the reproduction cost, namely the company's cost is \$2 million and the total cost is \$10 million. Because depreciation is 0 at the initiation of the project, RCNLD at initiation can be simplified to just the reproduction cost. If we use \$10 million for the reproduction cost, one would conclude then that the fair market value is \$10 million dollars, which we know is incorrect, as the open market auction process has established that fair market value is \$2 million. So, by using the *total cost* of the project as the input into the RCNLD calculation, one systematically overstates the fair market value. It is incontrovertible that \$10 does not equal \$2 million, nor is it a fair or reasonable approximation.

61. Interestingly, if in the alternative, one uses the company cost, or \$2 million for the input into the RCNLD model, then reproduction cost at the initiation of the project equals the fair market value – precisely as it should. This is not a mere coincidence. It is a mathematically correct and proper application of the RCNLD methodology to estimate fair value.

62. Accordingly, as we have stated, ORPTS *must* utilize the company cost when applying RCNLD to fairly value the company assets. To do otherwise is to knowingly violate mathematical truths and falsely classify the uneconomic portion of the project - which is equivalent to the difference between the company cost and the total cost. Utilizing the total cost as an input produces a systematic overvaluation on the order of magnitude of 400%, which is so

extreme and obviously incorrect on its face that the Department must reject such a conclusion erroneously derived.

IV. The Department Included Plant Where None Exists or Otherwise Inappropriately Valued Such Properties.

63. The Department has WTC plant for SLIC in the Towns of Ausable and Peru, but upon information and belief, SLIC has no such plant in these towns.

64. Additionally, for the Town of Dresden, the Department affixed a ceiling value of \$1,253,489. Upon information and belief, SLIC reported only \$344,605.

65. If SLIC's properties are deemed taxable, the correct value for Dresden is the one reported.

66. Regardless, there should be no values set for the Towns of Ausable and Peru.

V. Regardless of Any Determination as to Taxability, SLIC's Properties are Cable Television Properties, Not Telecommunications Properties.

67. While SLIC maintains that its cable television properties are not subject to taxation, regardless of the outcome of that determination, ORPTS has improperly categorized SLIC's properties as telecommunications properties. SLIC and its property need to be categorized properly.

CONCLUSION

68. The only reasonable construction of RPTL § 102(12)(i)(D) warrants granting SLIC the relief sought. This is consistent he full effect as intended by the legislature, and as interpreted by the appellate courts. SLIC's cable television properties are personal property, and not subject to taxation under RPTL § 102(12)(i)(D).

69. Even if the properties are deemed real property, and therefore taxable, ORPTS should be accounting only for SLIC's company contribution, not external third-party grant funding, in calculating the ceiling values. The current valuation is excessive and unsupported.

70. Finally, regardless of taxability, ORPTS should properly categorize SLIC as an operator of a cable television service, and its properties as cable television properties.

71. SLIC's Complaint and supporting materials consist of information that is confidential and is exempt from disclosure under the Freedom of Information Law, Public Officers Law § 87(2)(d), insofar as the materials contain trade secrets or information that, if released, would jeopardize and harm SLIC's competitive and economic position. Please promptly provide notice to SLIC with a copy to me should a FOIL request be made seeking any such information.

WHEREFORE, Complainant SLIC Network Solution, Inc.'s Complaint should be granted in its entirety, along with such other and further relief deemed just and proper.

Dated: March 17, 2025
Buffalo, New York

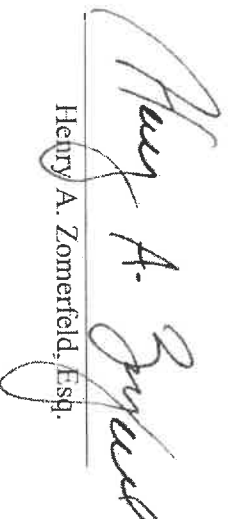

Henry A. Zomerfeld, Esq.

EXHIBIT A



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES
W.A. Harriman State Campus
Albany, NY 12227
(518) 474-5711

R227

Dated
January 30, 2025

NOTICE OF TENTATIVE TELECOMMUNICATIONS CEILING

For city and town assessment roll to be filed in 2025

Nicholville Telephone Company 632500
C/O Kevin Lynch
3330 SH 11B
Nicholville, NY 12965

Hearing Date and Location:
March 27, 2025 at 10:00 am
CR125, Bldg 9, 1st Floor
WA Harriman State Campus
Albany, New York

The New York State Department of Taxation and Finance, Office of Real Property Tax Services, in accordance with Title 5 of Article 4 of the Real Property Tax Law, has determined the tentative telecommunications ceiling for the telecommunications real property of the utility company in each municipality named below in the amount shown opposite the name of the utility. The Commissioner, or his or her duly authorized representative, will conduct a hearing at the Department of Taxation and Finance office in the City of Albany on the day indicated above as the "Hearing Date" to hear any complaints concerning these ceilings. In order for a complaint to be considered, a complainant must:

- (1) Specify its objections to the tentative telecommunications ceiling on Form RP-7143 available from the Office of Real Property Tax Services.
- (2) Serve its complaint to the Commissioner 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 locality at least ten (10) days prior to the hearing date.
- (4) File with the Commissioner on or before the hearing date an affidavit stating in substance that the copy required in step 3 above has been served by the required date.

<u>Utility Company</u>			
<u>Nicholville Telephone Company</u>			
402000: Town of Brasher		Reference No.	Tentative Ceiling
Equalization Rate:			
Town of Brasher		632500-4020	21,034
404600: Town of Hopkinton			
Equalization Rate:			
Town of Hopkinton		632500-4046	40,303
404800: Town of Lawrence			
Equalization Rate:			
Town of Lawrence		632500-4048	38,745
408000: Town of Stockholm			
Equalization Rate:			
Town of Stockholm		632500-4080	23,138
Grand Total			\$123,220

David Ange
Real Property Services Administrator 2

Note: The amounts of the telecommunications ceilings set forth in this notice are "tentative" and must not be applied to the final assessment roll. The final ceilings for use on the assessment roll will be transmitted at a



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES
W.A. Harriman State Campus
Albany, NY 12227
(518) 474-5711

RP27

Dated
January 30, 2025

NOTICE OF TENTATIVE TELECOMMUNICATIONS CEILING

For city and town assessment roll to be filed in 2025

SLIC Network Solutions Inc	701360	Hearing Date and Location:
C/O Mr. Kevin P Lynch, COO		March 27, 2025 at 10:00 am
3330 State Hwy 11B		CR125, Bldg 9, 1st Floor
Nicholville, NY 12965		WA Harriman State Campus
		Albany, New York

The New York State Department of Taxation and Finance, Office of Real Property Tax Services, in accordance with Title 5 of Article 4 of the Real Property Tax Law, has determined the tentative telecommunications ceiling for the telecommunications real property of the utility company in each municipality named below in the amount shown opposite the name of the utility. The Commissioner, or his or her duly authorized representative, will conduct a hearing at the Department of Taxation and Finance office in the City of Albany on the day indicated above as the "Hearing Date" to hear any complaints concerning these ceilings. In order for a complaint to be considered, a complainant must:

- (1) Specify its objections to the tentative telecommunications ceiling on Form RP-7143 available from the Office of Real Property Tax Services.
- (2) Serve its complaint to the Commissioner 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 locality at least ten (10) days prior to the hearing date.
- (4) File with the Commissioner on or before the hearing date an affidavit stating in substance that the copy required in step 3 above has been served by the required date.

<u>Utility Company</u>	<u>Reference No.</u>	<u>Tentative Ceiling</u>
SLIC Network Solutions Inc		
092000: Town of Altona		
Equalization Rate:	100.00	
Town of Altona	701360-0920	467,635
092200: Town of Ausable		
Equalization Rate:	100.00	
Town of Ausable	701360-0922	947
092400: Town of Beekmantown		
Equalization Rate:	100.00	
Town of Beekmantown	701360-0924	84,180
093400: Town of Dannemora		
Equalization Rate:	100.00	
Village of Dannemora		227,222
Town Outside Villages		620,149
Total Town:	701360-0934	\$847,371
093600: Town of Ellenburg		
Equalization Rate:	100.00	
Town of Ellenburg	701360-0936	754,167
093800: Town of Mooers		
Equalization Rate:	100.00	
Town of Mooers	701360-0938	245,543



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NOTICE OF TENTATIVE TELECOMMUNICATIONS CEILING

For city and town assessment roll to be filed in 2025

(Continued)

Utility Company		Tentative Ceiling	
SLIC Network Solutions Inc - (Continued)		Reference No.	
094000: Town of Peru	Equalization Rate: 100.00		
Town of Peru		701360-0940	10,592
094200: Town of Plattsburgh	Equalization Rate: 100.00		
Town of Plattsburgh		701360-0942	22,970
094400: Town of Saranac	Equalization Rate: 100.00		
Town Outside Villages		701360-0944	131,937
	Total Town:		\$131,937
152000: Town of Chesterfield	Equalization Rate: 84.00		
Town of Chesterfield		701360-1520	3,247
152200: Town of Crown Point	Equalization Rate: 74.09		
Town of Crown Point		701360-1522	766
152400: Town of Elizabethtown	Equalization Rate: 78.96		
Town of Elizabethtown		701360-1524	198,601
152600: Town of Essex	Equalization Rate: 100.00		
Town of Essex		701360-1526	212,487
153000: Town of Keene	Equalization Rate: 67.00		
Town of Keene		701360-1530	54,495
153200: Town of Lewis	Equalization Rate: 100.00		
Town of Lewis		701360-1532	528,770
153400: Town of Minerva	Equalization Rate: 100.00		
Town of Minerva		701360-1534	210,688
153600: Town of Moriah	Equalization Rate: 68.00		
Town of Moriah		701360-1536	254



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NOTICE OF TENTATIVE TELECOMMUNICATIONS CEILING

For city and town assessment roll to be filed in 2025

(Continued)

Utility Company

SLIC Network Solutions Inc - (Continued)

	Reference No.	Tentative Ceiling
153800: Town of Newcomb		
Equalization Rate:	90.00	
Town of Newcomb	701360-1538	156,532
154000: Town of North Elba		
Equalization Rate:	100.00	
Village of Saranac Lake		12,380
Town Outside Villages		296
Total Town:	701360-1540	\$12,676
154200: Town of North Hudson		
Equalization Rate:	82.08	
Town of North Hudson	701360-1542	84,205
154600: Town of Schroon		
Equalization Rate:	100.00	
Town of Schroon	701360-1546	669,065
154800: Town of Ticonderoga		
Equalization Rate:	100.00	
Town of Ticonderoga	701360-1548	62,141
155200: Town of Willsboro		
Equalization Rate:	100.00	
Town of Willsboro	701360-1552	408,788
162000: Town of Tupper Lake		
Equalization Rate:	70.00	
Village of Tupper Lake		11,879
Town Outside Villages		60,822
Total Town:	701360-1620	\$72,701
162200: Town of Bangor		
Equalization Rate:	61.00	
Town of Bangor	701360-1622	783,291
162400: Town of Belmont		
Equalization Rate:	76.00	
Town of Belmont	701360-1624	474,461
162600: Town of Bombay		
Equalization Rate:	58.00	
Town of Bombay	701360-1626	57,117
162800: Town of Brandon		
Equalization Rate:	51.00	
Town of Brandon	701360-1628	69,767



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NOTICE OF TENTATIVE TELECOMMUNICATIONS CEILING

For city and town assessment roll to be filed in 2025

(Continued)

Utility Company

SLIC Network Solutions Inc - (Continued)

	Reference No.	Tentative Ceiling
163400: Town of Chateaugay		
Equalization Rate: 100.00		
Town Outside Villages		
Total Town:	701360-1634	644,516
		\$644,516
163600: Town of Constable		
Equalization Rate: 7.02		
Town of Constable	701360-1636	21,311
163800: Town of Dickinson		
Equalization Rate: 67.00		
Town of Dickinson	701360-1638	170,600
164000: Town of Duane		
Equalization Rate: 61.00		
Town of Duane	701360-1640	185,535
164200: Town of Fort Covington		
Equalization Rate: 64.00		
Town of Fort Covington	701360-1642	388,209
164800: Town of Malone		
Equalization Rate: 51.00		
Village of Malone		4,494
Town Outside Villages		217,737
Total Town:	701360-1648	\$222,231
		\$222,231
165000: Town of Moira		
Equalization Rate: 68.00		
Town Outside Villages		38,901
Total Town:	701360-1650	\$38,901
		\$38,901
165200: Town of Santa Clara		
Equalization Rate: 70.79		
Town of Santa Clara	701360-1652	561
165400: Town of Waverly		
Equalization Rate: 66.00		
Town of Waverly	701360-1654	66,938
165600: Town of Westville		
Equalization Rate: 71.00		
Town of Westville	701360-1656	30,625
203200: Town of Long Lake		
Equalization Rate: 75.00		
Town of Long Lake	701360-2032	132,559



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For city and town assessment roll to be filed in 2025

(Continued)

Utility Company	Reference No.	Tentative Ceiling
SLIC Network Solutions Inc - (Continued)		
232400: Town of Diana Equalization Rate:	701360-2324	17,936
Town of Diana		
301400: City of Sherrill Equalization Rate:	701360-3014	1,298
City of Sherrill		
306000: Town of Vernon Equalization Rate:		
Village of Sherrill	701360-3060	1,347
Total Town:		\$1,347
384200: Town of Schaghticoke Equalization Rate:		
Town Outside Villages	701360-3842	1,635
Total Town:		\$1,635
401200: City of Ogdensburg Equalization Rate:		
City of Ogdensburg	701360-4012	60,754
402000: Town of Brasher Equalization Rate:		
Town of Brasher	701360-4020	193,537
402200: Town of Canton Equalization Rate:		
Village of Canton		2,519
Town Outside Villages	701360-4022	381,507
Total Town:		\$384,026
402400: Town of Clare Equalization Rate:		
Town of Clare	701360-4024	2,433
402600: Town of Clifton Equalization Rate:		
Town of Clifton	701360-4026	136,533
402800: Town of Colton Equalization Rate:		
Town of Colton	701360-4028	639,242
403200: Town of De Peyster Equalization Rate:		
Town of De Peyster	701360-4032	134,802



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NOTICE OF TENTATIVE TELECOMMUNICATIONS CEILING

For city and town assessment roll to be filed in 2025

(Continued)

Utility Company		Tentative Ceiling	
SLIC Network Solutions Inc - (Continued)		Reference No.	
403600: Town of Fine	Equalization Rate: 89.00		
Town of Fine		701360-4036	429,161
404600: Town of Hopkinton	Equalization Rate: 70.00		
Town of Hopkinton		701360-4046	195,670
404800: Town of Lawrence	Equalization Rate: 78.00		
Town of Lawrence		701360-4048	390,516
405000: Town of Lisbon	Equalization Rate: 60.00		
Town of Lisbon		701360-4050	739,952
405200: Town of Louisville	Equalization Rate: 60.00		
Village of Massena			2,246
Town Outside Villages			125,901
Total Town:		701360-4052	\$128,147
405600: Town of Madrid	Equalization Rate: 72.00		
Town of Madrid		701360-4056	501,813
405800: Town of Massena	Equalization Rate: 80.00		
Village of Massena			327,878
Town Outside Villages			31,062
Total Town:		701360-4058	\$358,940
406200: Town of Norfolk	Equalization Rate: 68.00		
Town Outside Villages			278,467
Total Town:		701360-4062	\$278,467
406400: Town of Oswegatchie	Equalization Rate: 79.00		
Town Outside Villages			633,289
Total Town:		701360-4064	\$633,289
406600: Town of Parishville	Equalization Rate: 5.10		
Town of Parishville		701360-4066	48,843



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NOTICE OF TENTATIVE TELECOMMUNICATIONS CEILING

For city and town assessment roll to be filed in 2025

(Continued)

Utility Company

SLIC Network Solutions Inc - (Continued)

	Reference No.	Tentative Ceiling
406800: Town of Piercefild		
Equalization Rate:	81.00	
Town of Piercefild	701360-4068	137,539
407000: Town of Pierrepont		
Equalization Rate:	68.00	
Town of Pierrepont	701360-4070	512,415
407200: Town of Pitcairn		
Equalization Rate:	100.00	
Town of Pitcairn	701360-4072	26,932
407400: Town of Potsdam		
Equalization Rate:	69.00	
Village of Potsdam		57,012
Town Outside Villages		664,187
Total Town:	701360-4074	\$721,199
407800: Town of Russell		
Equalization Rate:	52.00	
Town of Russell	701360-4078	27,776
408000: Town of Stockholm		
Equalization Rate:	67.00	
Town of Stockholm	701360-4080	836,689
408200: Town of Waddington		
Equalization Rate:	63.00	
Town Outside Villages		
Total Town:	701360-4082	410,972
411000: City of Mechanicville		
Equalization Rate:	88.00	
City of Mechanicville	701360-4110	758
411500: City of Saratoga Springs		
Equalization Rate:	47.50	
City of Saratoga Springs, Inside		12,416
City of Saratoga Springs, Outside		24,686
Total Town:	701360-4115	\$37,102
412000: Town of Ballston		
Equalization Rate:	65.67	
Village of Ballston Spa		1,564
Town Outside Villages		1,432
Total Town:	701360-4120	\$2,996



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NOTICE OF TENTATIVE TELECOMMUNICATIONS CEILING

For city and town assessment roll to be filed in 2025

(Continued)

Utility Company		Tentative Ceiling	
SLIC Network Solutions Inc - (Continued)		Reference No.	
414000: Town of Malta	Equalization Rate: 100.00		
Village of Round Lake			34,183
Town Outside Villages			27,041
Total Town:		701360-4140	\$61,224
414200: Town of Milton	Equalization Rate: 63.00		
Village of Ballston Spa			14,700
Town Outside Villages			4,625
Total Town:		701360-4142	\$19,325
414400: Town of Moreau	Equalization Rate: 100.00		
Village of South Glens Falls			912
Town Outside Villages			1,559
Total Town:		701360-4144	\$2,471
414600: Town of Northumberland	Equalization Rate: 58.00		
Town of Northumberland			307
415200: Town of Stillwater	Equalization Rate: 63.00		
Village of Stillwater			11,401
Town Outside Villages			48,964
Total Town:		701360-4152	\$60,365
415400: Town of Waterford	Equalization Rate: 75.00		
Village of Waterford			296
Town Outside Villages			18,984
Total Town:		701360-4154	\$19,280
415600: Town of Wilton	Equalization Rate: 70.00		
Town of Wilton			1,487
422200: Town of Glenville	Equalization Rate: 61.00		
Town Outside Villages			813
Total Town:		701360-4222	\$813



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NOTICE OF TENTATIVE TELECOMMUNICATIONS CEILING

For city and town assessment roll to be filed in 2025

(Continued)

Utility Company		Tentative Ceiling	
SLIC Network Solutions Inc - (Continued)		Reference No.	
520500: City of Glens Falls	Equalization Rate: 93.51		
City of Glens Falls		701360-5205	2,992
522200: Town of Lake George	Equalization Rate: 80.00		
Village of Lake George			8,677
Town Outside Villages		701360-5222	10,248
Total Town:			\$18,925
522400: Town of Chester	Equalization Rate: 100.00		
Town of Chester		701360-5224	19,825
523000: Town of Johnsbury	Equalization Rate: 78.70		
Town of Johnsbury		701360-5230	718,395
523400: Town of Queensbury	Equalization Rate: 100.00		
Town of Queensbury		701360-5234	6,805
523600: Town of Stony Creek	Equalization Rate: 0.73		
Town of Stony Creek		701360-5236	5,505
523800: Town of Thurman	Equalization Rate: 71.87		
Town of Thurman		701360-5238	539,770
524000: Town of Warrensburg	Equalization Rate: 100.00		
Town of Warrensburg		701360-5240	158,323
532000: Town of Argyle	Equalization Rate: 83.00		
Town Outside Villages			116,296
Total Town:		701360-5320	\$116,296
532200: Town of Cambridge	Equalization Rate: 100.00		
Town Outside Villages			108,382
Total Town:		701360-5322	\$108,382
532400: Town of Dresden	Equalization Rate: 88.00		
Town of Dresden		701360-5324	1,253,489



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NOTICE OF TENTATIVE TELECOMMUNICATIONS CEILING

For city and town assessment roll to be filed in 2025

(Continued)

Utility Company		Tentative Ceiling	
SLIC Network Solutions Inc - (Continued)		Reference No.	
532600: Town of Easton	Equalization Rate: 84.92		
Town Outside Villages		701360-5326	222,425
Total Town:			\$222,425
532800: Town of Fort Ann	Equalization Rate: 100.00		
Town Outside Villages		701360-5328	173,205
Total Town:			\$173,205
533000: Town of Fort Edward	Equalization Rate: 88.00		
Town Outside Villages		701360-5330	54,595
Total Town:			\$54,595
533200: Town of Granville	Equalization Rate: 95.00		
Town Outside Villages		701360-5332	232,217
Total Town:			\$232,217
533400: Town of Greenwich	Equalization Rate: 100.00		
Town Outside Villages		701360-5334	112,833
Total Town:			\$112,833
533600: Town of Hampton	Equalization Rate: 77.00		
Town of Hampton		701360-5336	198,481
533800: Town of Hartford	Equalization Rate: 92.78		
Town of Hartford		701360-5338	184,255
534000: Town of Hebron	Equalization Rate: 75.00		
Town of Hebron		701360-5340	782,741
534400: Town of Kingsbury	Equalization Rate: 100.00		
Village of Hudson Falls			287
Town Outside Villages			141
Total Town:		701360-5344	\$428
534600: Town of Putnam	Equalization Rate: 70.00		
Town of Putnam		701360-5346	405,187



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NOTICE OF TENTATIVE TELECOMMUNICATIONS CEILING

For city and town assessment roll to be filed in 2025

(Continued)

<u>Utility Company</u>			<u>Tentative Ceiling</u>
<u>SLIC Network Solutions Inc - (Continued)</u>		<u>Reference No.</u>	
534800: Town of Salem			
Equalization Rate:	85.00		
Town of Salem		701360-5348	439,781
535200: Town of Whitehall			
Equalization Rate:	83.50		
Village of Whitehall			31,953
Town Outside Villages			112,650
Total Town:		701360-5352	\$144,603
Grand Total			\$22,584,829

David Ange

David Ange
Real Property Services Administrator 2

Note: The amounts of the telecommunications ceilings set forth in this notice are "tentative" and must not be applied to the final assessment roll. The final ceilings for use on the assessment roll will be transmitted at a later date.

EXHIBIT B

SLIC 2025 Requested Ceilings if Deemed Taxable

Ceilings should be \$0 unless deemed taxable

SWIS Code	Town/Village	Requested Ceiling
92000	Altona	\$134,718
92400	Beekmantown	\$18,251
93401	Dannemora V	\$48,699
93489	Dannemora T	\$153,327
93600	Ellenburg	\$0
93800	Mooers	\$74,244
94200	Plattsburgh	\$6,978
94489	Saranac, T	\$41,062
152000	Chesterfield	\$1,257
152200	Crown Point	\$314
152400	Elizabethtown	\$80,946
152600	Essex	\$69,104
153000	Keene	\$23,649
153200	lewis	\$171,701
153400	Minerva	\$50,294
153600	Moriah	\$107
153800	Newcomb	\$67,007
154000	North Elba	\$336
154003	Saranac Lake	\$14,787
154200	North Hudson	\$36,474
154600	Schroon	\$176,940
154800	Ticonderoga	\$20,192
155200	Willisboro	\$132,500
162000	Tupper Lake	\$0
162200	Bangor	\$0
162400	Bellmont	\$0
162600	Bombay	\$23,616
162800	Brandon	\$32,281
163489	Chateaugay, T	\$144,574
163600	Constable	\$8,758
163800	Dickinson	\$0
164000	Duane	\$84,537
164200	Fort Covington	\$140,059
164801	Malone, V	\$1,645
164889	Malone, T	\$77,541
165000	Moir	\$0
165200	Santa Clara	\$202

165400	Waverly	\$26,208
165600	Westville	\$11,335
203200	Town of Diana	\$0
384289	City of Sherrill	\$0
401200	Town of Vernon	\$0
402000	Brasher	\$59,452
402201	Canton, V	\$2,519
402289	Canton, T	\$0
402400	Clare	\$1,108
402600	Clifton	\$0
402800	Colton	\$236,701
403200	De Peyster	\$24,628
403600	Fine	\$0
404600	Hopkinton	\$0
404800	Lawrence	\$117,913
405000	Lisbon	\$0
405200	Louisville	\$0
405600	Madrid	\$0
405801	Massena, V	\$10,659
405889	Massena, T	\$6,379
406200	Norfolk	\$0
406201	Norwood	\$0
406489	Oswegatchie	\$217,003
406600	Parishville	\$0
406800	Piercefield	\$0
407000	Pierrepont	\$0
407403	Potsdam, V	\$45,186
407489	Potsdam, T	\$0
407800	Russell	\$13,278
408000	Stockholm	\$0
408200	Waddington	\$0
522289	Lake George	\$2,777
522400	Chester	\$4,365
522600	Hague	\$0
523000	Lake George, V	\$0
523600	Stony Creek	\$1,566
523800	Thurman	\$154,738
524000	Warrensburg	\$33,296
532089	Argyle	\$42,567
532289	Cambridge, T	\$23,226
532400	Dresden	\$146,578
532689	Easton, T	\$79,572
532889	Fort Ann, T	\$44,727

533089	Fort Edward, T	\$18,848
533289	Granville, T	\$70,547
533489	Greenwich, T	\$34,278
533600	Hampton	\$83,831
533800	Hartford	\$56,713
534000	Hebron	\$294,902
534600	Putnam	\$183,175
534800	Salem	\$157,183
535201	Whitehall, V	\$10,986
535289	Whitehall	\$43,543

EXHIBIT C

Cable Operations and Licensing System (COALS)

Cable Search

Login with COALS Id:

Login

COALS Kwik Search:

Advanced Go Help

Search & Reporting

Search

Use This Side to Query Filings by Date

Community/NCID:	State:
Physical System Id:	Filing Types:
State:	Start Date:
Registration Community Name:	End Date:
County Name:	Execute Clear
Company Name:	
SLIC NETWORK SOLUTIONS INC.	
Execute Clear	

Start Company List (SLIC NETWORK SOLUTIONS INC.)			
PSID	Community Unit	County Name	Community Name
014500	NY/1468	HAMILTON	JOHNSBURG

SLIC NETWORK SOLUTIONS INC.
3330 STATE HIGHWAY 11B
NICHOLVILLE, NY 12965

021566			
NY1969	ST LAWRENCE	DICKINSON	SLIC NETWORK SOLUTIONS INC.
NY1970	FRANKLIN	MOIRA	SLIC NETWORK SOLUTIONS INC.
NY2001	FRANKLIN	BRANDON	SLIC NETWORK SOLUTIONS INC.
NY2005	ST LAWRENCE	CANTON	SLIC NETWORK SOLUTIONS INC.
NY2009	FRANKLIN	NICHOLVILLE	SLIC NETWORK SOLUTIONS INC.
NY2010	ST LAWRENCE	STAR LAKE	SLIC NETWORK SOLUTIONS INC.
NY2011	ST LAWRENCE	PIERCEFIELD	SLIC NETWORK SOLUTIONS INC.
NY2012	ST LAWRENCE	WANAKENA	SLIC NETWORK SOLUTIONS INC.
NY2013	ST LAWRENCE	FINE	SLIC NETWORK SOLUTIONS INC.
NY2014	ST LAWRENCE	LISBON	SLIC NETWORK SOLUTIONS INC.
NY2015	ST LAWRENCE	POTSDAM	SLIC NETWORK SOLUTIONS INC.
NY2016	ST LAWRENCE	PIERREPONT	SLIC NETWORK SOLUTIONS INC.
NY2017	ST LAWRENCE	CLIFTON	SLIC NETWORK

NY2018	ST LAWRENCE	WADDINGTON	SOLUTIONS INC.
			SLIC NETWORK SOLUTIONS INC.
NY2019	ST LAWRENCE	PARISHVILLE	SLIC NETWORK SOLUTIONS INC.
NY2020	ST LAWRENCE	MOIRA	SLIC NETWORK SOLUTIONS INC.
NY2021	ST LAWRENCE	LOUISVILLE	SLIC NETWORK SOLUTIONS INC.
NY2022	ST LAWRENCE	OSWEGATCHIE	SLIC NETWORK SOLUTIONS INC.
NY2023	FRANKLIN	BANGOR	SLIC NETWORK SOLUTIONS INC.
NY2024	ST LAWRENCE	STOCKHOLM	SLIC NETWORK SOLUTIONS INC.
NY2025	ESSEX	SCHROON	SLIC NETWORK SOLUTIONS INC.
NY2026	CLINTON	DANNAMORA	SLIC NETWORK SOLUTIONS INC.
NY2027	FRANKLIN	BELLMONT	SLIC NETWORK SOLUTIONS INC.
NY2028	HAMILTON	LONG LAKE	SLIC NETWORK SOLUTIONS INC.
NY2029	CLINTON	ELLENBURG	SLIC NETWORK SOLUTIONS INC.
NY2030	CLINTON	SARANAC	SLIC NETWORK

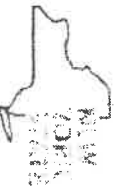
NY2031	ESSEX	NORTH HUDSON	SOLUTIONS INC.
NY2032	ST LAWRENCE	CLARE	SLIC NETWORK SOLUTIONS INC.
NY2076	ST LAWRENCE	MADRID	SLIC NETWORK SOLUTIONS INC.
NY2077	FRANKLIN	TUPPER LAKE	SLIC NETWORK SOLUTIONS INC.
NY2078	ST LAWRENCE	NORFOLK	SLIC NETWORK SOLUTIONS INC.
NY2079	FRANKLIN	MALONE	SLIC NETWORK SOLUTIONS INC.
NY2080	ST LAWRENCE	HOPKINTON	SLIC NETWORK SOLUTIONS INC.

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Coronavirus is still spreading in New York. New Yorkers are required to wear a mask and maintain 6 feet
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EXHIBIT D

Cable Company Listing

For easy reference to your cable television company please select one of the following links:

All companies starting with the letter:

A B C D E F G H I J K L M N O P Q R S T U V W X Y Z

Or for the larger systems:

<u>Cablevision</u>	<u>Time Warner Cable</u>	
NAMES, ADDRESSES, PHONE AND FAX NUMBERS OF ALL CABLE SERVICE PROVIDERS REGULATED BY THE NY PSC.		
NAME	ADDRESS	PHONE/FAX
ADAMS CATV, INC. [EXTERNAL LINK]	9 N. Main St. Carbondale, PA 18407	570-282-6121 570-282-3787(fax)
• ADAMS CATV, INC.	14 Main St. Windsor, NY 13865	800-637-5358 607-655-3386 (fax)
ATLANTIC BROADBAND (PENN) LLC [EXTERNAL LINK]	One Batteryarch Park, Suite 405 Quincy, MA 02169	617-786-8800
CABLE COMM. OF WILLSBORO, INC.	PO Box 625 3669 Essex Rd. Willsboro, NY 12996	518-963-4116 518-963-7405(fax)
CABLEVISION SYSTEMS CORP. [EXTERNAL LINK]	1111 Stewart Ave. Bethpage, NY 11714-3581	516-803-2300 516-803-1183(fax)
• CABLEVISION OF BROOKHAVEN	Industrial Rd. Port Jefferson Sta., NY 11776	631-928-4900 631-439-4940 (fax)
• CABLEVISION OF EAST END	254 Old Country Rd. Riverhead, NY 11901	631-727-6300 631-727-6831 (fax)
• CABLEVISION OF HAUPPAUGE	Box 6006, 1600 Motor Pkwy. Hauppauge, NY 11788	631-348-6800 631-348-6872 (fax)
• CABLEVISION OF LONG ISLAND	One Media Crossways Woodbury, NY 11797	516-803-2300 516-393-0320 (fax)

• CABLEVISION OF NEW YORK CITY	930 Soundview Ave. Bronx, NY 10473	718-991-6000 718-378-2625 (fax)
• CABLEVISION OF OSSINING	1 Van Cortlandt Ave. Ossining, NY 10562	914-762-8684 914-762-0799 (fax)
• CABLEVISION OF ROCKLAND/RAMAPO	235 W. Nyack Rd. W. Nyack, NY 10994	845-624-3500 845-623-5619 (fax)
• CABLEVISION OF WAPPINGERS FALLS	PO Box 889 38 Old Rte 9 Wappingers Falls, NY 12590	845-297-3333 845-297-9364 (fax)
• CABLEVISION OF WARWICK, INC. (TRI- STATES)	19 South St. Warwick, NY 10990	845-986-0221 845-986-0031 (fax)
• CABLEVISION OF SOUTHERN WESTCHESTER	609 Center Ave. Mamaroneck, NY 10543	914-777-3900 914-381-5650 (fax)
• CABLEVISION OF WESTCHESTER	6 Executive Plaza Yonkers, NY 10701	914-378-8960 914-378-8974 (fax)
CASTLE CABLE TV, INC.	PO Box 339 Hammond, NY 13646	315-482-9975 315-324-6289 Fax
CH COMMUNICATIONS	9607 Cherokee Trail Rd. Crossville, TN 38572	931-707-9100
CHARTER COMMUNICATIONS [EXTERNAL LINK]	95 Higgins St. Worcester, MA 01606	508-853-1515
• CHARTER COMMUNICATIONS (TACONIC & HOMETOWN)	9 Commerce Rd. Newton, CT 06470	800-827-8288 203-304-4050 203-426-9563 (fax)
• CHARTER COMMUNICATIONS	68 Bridge St. Plattsburgh, NY 12901	888-439-2427 518-563-2696 (fax)
CITIZENS CABLEVISION, INC. [EXTERNAL LINK]	PO Box 256 26 S. Main St. Hammond, NY 13646	315-324-5911 315-324-5917 (fax)

COMCAST CABLE COMMUNICATIONS [EXTERNAL LINK]	222 New Park Dr. Berlin, CT 06037	860-505-3356
DTC CABLE INC. (HAMDEN COMMUNITY TV CLUB INC., & BLOOMVILLE CABLE SYSTEM)	107 Main St. Delhi, NY 13753	607-746-2111 607-746-7999 (fax)
DWS CABLEVISION	PO Box 1113 4 Balsam Ave. Tupper Lake, NY 12986	800-371-9139 518-359-3282(fax)
EMPIRE VIDEO SERVICES CORP.	34 Main St PO Box 349 Prattsburgh, NY 14873	607-522-3747
FAIRPOINT COMMUNICATIONS	PO Box 405 19 Broad St. Kinderhook, NY 12106	518-392-1262
HAEFELE TV, INC.	PO Box 312 24 E. Tioga St. Spencer, NY 14883	800-338-6330 607-589-7211(fax)
HAMILTON COUNTY CABLE TV (DBA GORE MT. CABLE)	1330 State Route 30 Wells, NY 12190	518-924-2013
HAN-CEL VIDEO, INC. (HANCOCK VIDEO, INC.)	34 Read St. Hancock, NY 13783	800-360-4664 607-637-9999(fax)
HOMETOWN ONLINE INC.	47 Main St. Warwick, NY 10990	845-986-8680 845-986-6699 (Fax)
KEENE VALLEY VIDEO, INC.	PO Box 47 Keene Valley, NY 12943-0047	518-576-4510
MTC CABLE	PO Box 260-Swart St. Margaretville, NY 12455	845-586-2288 845-586-4050(fax)
MID-HUDSON CABLEVISION [EXTERNAL LINK]	PO Box 399 200 Jefferson Hghts. Catskill, NY 12414	518-943-6600 518-943-6603(fax)
MIDTEV CABLE TV [EXTERNAL LINK]	PO Box 191 - Cliff St. & Wells Ave. Middleburgh, NY 12122	518-827-7777 518-827-5766(fax)
NEWVISIONS POWERLINE COMMUNICATIONS, INC.	6755 Manlius Center Rd. E. Syracuse, NY 13057	315-472-6300
OQUAGA LAKE CABLE SYSTEM	20 Center St. Deposit, NY 13754	607-467-4942
PRINCETOWN CABLE CO., INC.	878 Ennis Rd. Schenectady, NY 12306	518-887-5500

SLIC NETWORK SOLUTIONS	PO Box 5077 Potsdam, NY 13676	866-261-7518
SOUTHERN CAYUGA COUNTY CABLEVISION	PO Box 157 922 Main St. Locke, NY 13092	315-497-0444 315-497-7653(fax)
STATE TELEPHONE COMPANY, INC.	46 Reed St. PO Box 159 Coxsackie, NY 12051	518-731-6128
TIME WARNER CABLE	290 Harbor Dr. Stamford, CT 06902-6732	203-328-0600
• <u>TIME WARNER - ALBANY DIVISION-HQ [EXTERNAL LINK]</u>	1021 Highbridge Rd. Schenectady, NY 12303	1-866-321-2225 518-869-1007 (fax)
• TIME WARNER CABLE - ALBANY	130 Washington Ave. Ext. Albany, NY 12203	1-866-321-2225 518-869-3204 (fax)
• TIME WARNER CABLE - GLEN'S FALLS/SARATOGA	250 Ridge St. Glens Falls, NY 12801	1-866-321-2225 518-793-2651 (fax)
• TIME WARNER CABLE - SCHENECTADY	1021 Highbridge Rd. Schenectady, NY 12303	1-866-321-2225
• <u>TIME WARNER CABLE - BINGHAMTON DIVISION [EXTERNAL LINK]</u>	120 Plaza Dr., Suite D Vestal, NY 13830 Mailing: PO Box 2086 Binghamton, NY 13902	607-644-0646 607-644-1501 (fax)
• TIME WARNER CABLE - BINGHAMTON	483 Plaza Dr. Vestal, NY 13850 Mailing: PO Box 2208 Binghamton, NY 13902	607-798-0422 607-770-8639 (fax)
• TIME WARNER CABLE - BUFFALO	2875 Union Rd. Cheektowaga, NY 14227	716-558-8921
• <u>TIME WARNER CABLE - HUDSON VALLEY REGION [EXTERNAL LINK]</u>	2 Industrial Dr. Middletown, NY 10941	845-692-5339 845-692-0901 (fax)
• TIME WARNER CABLE - MIDDLETOWN	2 Industrial Dr. Middletown, NY 10941	845-692-6796 845-692-5672 (fax)

• <u>TIME WARNER CABLE - NYC DIVISION</u> [EXTERNAL LINK]	120 E. 23rd St. New York, NY 10010	212-598-7200 212-420-4803 (fax)
• <u>TIME WARNER CABLE - MANHATTAN</u>	120 E 23rd St. New York, NY 10010	212-598-7200 212-420-4803 (fax)
• <u>TIME WARNER CABLE - BROOKLYN/QUEENS</u>	41-61 Kissena Blvd. Flushing, NY 11355	718-358-0900 718-670-6545 (fax)
• <u>TIME WARNER CABLE - MT. VERNON</u>	701 N. MacQuesten Pkwy. Mt. Vernon, NY 10552	914-699-8080 914-699-8131 (fax)
• <u>TIME WARNER CABLE - STATEN ISLAND</u>	100 Cableway Staten Island, NY 10303	718-447-7000 718-816-8433 (fax)
• <u>TIME WARNER CABLE - ROCHESTER DIVISION</u> [EXTERNAL LINK]	71 Mt. Hope Ave. Rochester, NY 14620	1-800-756-7956 585-756-5000
• <u>TIME WARNER CABLE SYRACUSE DIVISION</u> [EXTERNAL LINK]	6005 Fair Lakes Rd. E. Syracuse, NY 13057 MAILING: PO BOX 4733 Syracuse, NY 13221	315-634-6200 315-463-2088 (fax)
• <u>TIME WARNER CABLE - ITHACA</u> [EXTERNAL LINK]	519 W. State St. Ithaca, NY 14850	800-822-2536 607-277-5404 (fax)
• <u>TIME WARNER CABLE - SYRACUSE</u>	PO Box 4791 Syracuse, NY 13221	315-634-6000 315-463-8020 (fax)
• <u>TIME WARNER CABLE - WATERTOWN</u>	340 Eastern Blvd. Watertown, NY 13601	315-782-5240 315-782-9182 (fax)
<u>VALSTAR</u> [EXTERNAL LINK]	PO Box 362 210 Main St. Germantown, NY 12526	518-537-6257 518-537-6700(fax)
VERIZON NY INC. (CUSTOMER RELATIONS)	140 West St, 23rd Floor New York, NY 10007	1-888-553-1555

The above list is subject to change.

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EXHIBIT E

SIMC Network Solutions, Inc.
List of Franchise Agreement Jurisdictions
As of 2021

1. Bangor
2. Brandon
3. Canton
4. Clifton
5. Dickinson
6. Ellenburg
7. Fine
8. Hopkinton
9. Lisbon
10. Long Lake
11. Louisville
12. Madrid
13. Malone
14. Moira
15. Norfolk
16. Oswegatchie
17. Parishville
18. Piercefield
19. Pierrepont
20. Potsdam
21. Stockholm
22. Tupper Lake
23. Waddington



March 19, 2025

RECEIVED
MAR 19 2025
TOWN OF MALONE

To All Involved and Interested Agencies:

Town of Malone Town Board
County of Franklin Solid Waste Management Authority
Development Authority of the North Country
NYS Dept. of Environmental Conservation - Region 5
NYS Environmental Facilities Corporation
NYS Office of Parks, Recreation and Historic Preservation

Re: SEQRA Amendment Notice
Village of Malone Wastewater Treatment Plant Leachate Pre-Treatment Project

File: 1327.021.001

Dear Involved and Interested Agencies:

Pursuant to the State Environmental Quality Review Act ("SEQRA") and 6 NYCRR 617.6(b)(3)(i), please be advised that the Village of Malone Village Board is revising their prior SEQR documentation and re-issuing a Determination of Significance for their proposed Wastewater Treatment Plant Leachate Pre-treatment Project. The project is located at the Village of Malone Wastewater Treatment Plant (WWTP) in the Town of Malone, Franklin County, New York.

The original SEQR process was completed in 2024. The original project scope included the construction of a reverse osmosis (RO) system, including a new leachate equalization tank, a new leachate pre-treatment building, and a driveway for access to the leachate receiving area. The Village is now proposing the use of a membrane bioreactor (MBR) and ultrafiltration (UF) system as opposed to the RO system. The MBR system will still require construction of an equalization tank and leachate treatment building with a driveway, and will additionally require a bioreactor tank, MBR blowers and pumps, and piping for transport of MBR effluent. The Village is also proposing improvements to the existing leachate receiving station. All improvements will remain located within the existing WWTP, reviewed during the original SEQR process. The updated leachate pre-treatment system is shown in Figure 1, attached.

The Village is amending their prior SEQR review to reflect the new project scope. You are receiving this notice because your agency was identified as an Involved or Interested Agency as defined in 6 NYCRR Part 617.2 and was included in the coordinated review process completed for the action in 2024. The updated Full Environmental Assessment Form (FEAF) will be re-evaluated by the Village Board and a Determination of Significance will be declared through the execution of a new resolution and an Environmental Notice Bulletin publication. No response is required, but if you have questions or



Involved and Interested Agencies
March 19, 2025
Page 2

comments regarding the new project scope, please contact me by March 24, 2025 at kmoranz@bartonandloguidice.com.

Sincerely,

BARTON & LOGUIDICE, D.P.C.

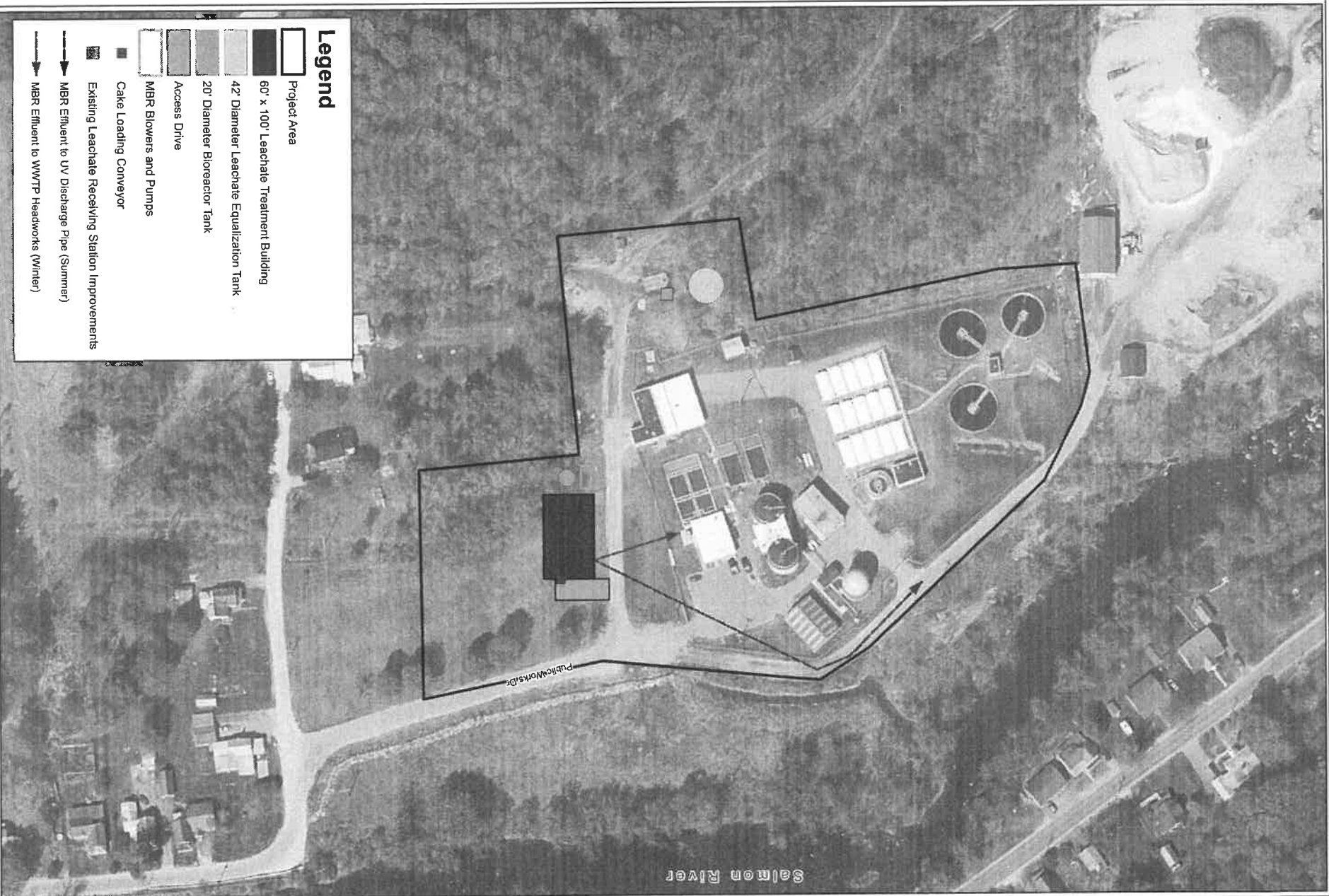
A handwritten signature in dark ink, appearing to read 'K E Moranz', written over a horizontal line.

Kaitlyn Moranz
Staff Environmental Scientist

KEM/kem

Attachment:

Figure 1 – Proposed Improvements



Andrea Stewart

From: Kaitlyn Moranz <kmoranz@bartonandloguidice.com>
Sent: Wednesday, March 19, 2025 3:37 PM
Subject: SEQRA Amendment Notice - Village of Malone Wastewater Treatment Plant Leachate Pre-treatment Project
Attachments: 1327.021.001 SEQR Amendment Notice (ID 3322328).pdf

Good afternoon,

On behalf of the Village of Malone, please the attached SEQRA amendment notice letter regarding the Village's Wastewater Treatment Plant Leachate Pre-treatment Project at the existing Village Wastewater Treatment Plant. No response is required, but if you have questions or comments regarding the updated project scope, please feel free to contact me.

Thank you so much,
-Kaitlyn Moranz

Kaitlyn Moranz
Staff Environmental Scientist
Environmental

Barton&Loguidice
Office: 315.457.5200
Email: kmoranz@bartonandloguidice.com
[Website](#) | [LinkedIn](#) | [Twitter](#) | [Facebook](#) | [Vimeo](#)

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