

## EQUALIZATION & ASSESSMENT COMMITTEE MEETING

May 14, 2014 – 3:30 p.m.

PRESENT: Chairman Collyer; Supervisors Jenkins, Lent, Wood; Spencer Hellwig, Co. Administrator; Joanne Bosley, Chris Aldrich, Real Property; Cindy Baker, Treasurer

Chairman Collyer called the meeting to order.

On a motion by Mr. Wood, seconded by Mr. Jenkins, the minutes of the meeting of April 7, 2014 were approved unanimously.

Mrs. Bosley stated there are two parcels in the Town of Waterford owned by Level 3 Communications LLC. She requested authorization to apply a tax credit to bring those tax bills to 0 and to delete them. The inventory is fiber optics, and they do not conduct electricity. As per court decision dated 12/18/12, fiber optic cables are electrical insulators and do not conduct electricity, and therefore, are not taxable as real property under the New York State Tax Law. She said this was an oversight on the assessor's part, as they should have been deleted on his 2013 assessment roll, and were not, which resulted in a 2014 County/town tax bill being generated. She said they did check to make sure they were deleted off of the 2014 assessment roll.

Mr. Lent moved to authorize this tax credit to two unpaid 2014 tax bills for Level 3 Communications LLC in the Town of Waterford. The motion was seconded by Mr. Jenkins and approved unanimously.

On a motion by Mr. Wood, seconded by Mr. Jenkins, the meeting was adjourned unanimously.

Respectfully submitted,

Elaine M. Sodemann