

APPELLATE DIVISION REJECTS CLAIMS OF TELECOMMUNICATION COMPANIES SEEKING REAL PROPERTY TAX EXEMPTIONS

The Appellate Division, Fourth Department dismissed two cases brought by telecommunications companies claiming their installations were exempt from real property taxes. In the case of *Level 3 Communications v. Chautauqua County*, the court upheld the dismissal of a proceeding seeking a tax exemption for fiber optic installations under the exception for property used in the transmission of radio and television signals. In the related case of *Level 3 Communications v. Erie County*, the court modified the lower court decision and dismissed a similar proceeding claiming a tax exemption for fiber optic installations under the radio and television transmission exception. Mike Risman successfully defended these two attempts by the telecommunications industry to circumvent and undermine the recent ruling of the New York Court of Appeals upholding the real property taxation of fiber optic cables in the case of *T-Mobile Northeast, LLC v. City of Mount Vernon*, which was also handled by Mike. These decisions are of statewide importance in upholding the taxation of fiber optic installations of telecommunication companies.

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