

Catherine L. Nesser
Deputy General Counsel
Legal Department
P: 718-403-3073



November 4, 2013

VIA ELECTRONIC MAIL

Kathleen H. Burgess
Secretary
New York State Public Service Commission
Agency Building 3
Albany, NY 12223-1350
Phone: (518) 474-6530
Fax: (518) 486-6081
E-mail: secretary@dps.ny.gov

**Re: KeySpan Gas East Corporation d/b/a National Grid
Notice of Tax Refund and Proposed Disposition
Case 13-G-_____**

Dear Secretary Burgess:

Enclosed for filing is a Notice of Tax Refund and Proposed Method Of Disposition of KeySpan Gas East Corporation d/b/a National Grid ("the Company" or "National Grid"). This filing provides notice of a tax refund in accordance with Section 89.3 of the Commission's regulations and requests Commission approval of the Company's proposed method of disposition pursuant to Section 113(2) of the Public Service Law.

National Grid submits that the circumstances of the proposed tax refund and the disposition of the refund proposed by National Grid are very similar to those presented in a Notice of Tax Refund and Proposed Disposition submitted by National Grid in Case 11-G-0601. The disposition of that refund is currently awaiting Commission action and has been assigned to Judge David L. Prestemon. For ease of administration, National Grid respectfully requests that this matter be decided on a common record with case 11-G-0601.

Respectfully submitted,

/s/ Catherine L. Nesser
Catherine L. Nesser

**STATE OF NEW YORK
PUBLIC SERVICE COMMISSION**

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:
KeySpan Gas East Corporation :
d/b/a National Grid : **Case 13-G-_____**
:
-----X

**NOTICE OF TAX REFUND
AND PROPOSED METHOD OF DISPOSITION**

KeySpan Gas East Corporation d/b/a National Grid (“National Grid” or “Company”) hereby provides notice to the New York Public Service Commission (“Commission”) under Section 89.3 of the Commission’s Rules and Regulations¹ that it has been authorized to recover a tax refund and requests Commission approval under Section 113(2) of the New York Public Service Law (“PSL”)² of the Company’s proposed method of disposition of such refund.

BACKGROUND

The tax refund at issue here presently totals \$20,575,799.93. The refund relates to tax years 1996 through 2011 and was authorized pursuant to a judgment obtained from the Supreme Court of the State of New York for Nassau County against the Town of Oyster Bay (“Town”) and various garbage districts located in Oyster Bay. The judgment was obtained in a series of actions commenced by the Company beginning in 2002 challenging the imposition of special *ad valorem* levies for garbage collection and disposal services on the Company’s special franchise and public utility property. Specifically, in each of these actions, the Company sought an order (i) declaring that the special *ad valorem* levies imposed on its public utility and special franchise (collectively “mass”) property by the defendants for garbage services were illegal and unconstitutional; (ii) enjoining the continued imposition of such levies on the Company’s mass

¹ 16 NYCRR § 89.3.
² PSL § 113(2)(McKinney’s 2011).

property; and (iii) refunding all such levies paid by the Company during the six years prior to the date of the commencement of the actions. The crux of the Company's legal argument was that (i) under Section 102(14) of the Real Property Tax Law, *ad valorem* levies may only be imposed on property that benefits from the services for which the special district is established,³ and (ii) mass property does not benefit from garbage and refuse services and, therefore, the special *ad valorem* levies imposed upon the property are illegal.

The judgment was entered July 29, 2013. The refund required by the judgment consists of a principal amount of \$12,436,676.67 and pre-judgment interest of \$8,139,123.26 calculated at the statutory rate of 9% through the date of entry of judgment. A copy of the judgment is attached as Appendix A. The judgment has been appealed to the Appellate Division, Second Department by the Town and the districts, and enforcement of the judgment will be subject to an automatic stay pending appeal. Therefore, at this time it is uncertain when or if the Company will recover the refund authorized by the judgment. However, interest at the statutory rate of 9% will continue to accrue until the judgment is satisfied.

The judgment not only permits the Company to recover a refund of approximately \$20.6 million, but also creates another precedent that may support similar favorable rulings in proceedings that have been filed by the Company against (i) the town of North Hempstead and its garbage districts for the period 2008 to 2012, and (ii) the Town of Hempstead and its garbage districts for the period 1996-2012. Favorable rulings in these other proceedings are likely to result in additional refunds.

³ RPTL § 102(14) (McKinney's 2008).

PROPOSED DISPOSITION OF THE REFUND

It is the longstanding policy of the Commission to authorize a utility to retain at least a portion of a net tax refund (after deduction of the costs to achieve the refund) as an incentive for the utility to pursue further tax mitigation efforts diligently in the future.⁴ In determining how to allocate a tax refund between customers and shareholders, the Commission will consider the “efforts, risk and benefits demonstrated by the utility company” in achieving the refund,⁵ as well as the provisions of a utility’s rate plan that govern the disposition of the refund.⁶

National Grid petitions to share the tax refunds in this case in the following manner:

(1) First, National Grid proposes to retain a portion of the refund to reimburse the Company for its incremental costs to achieve the refund. Because the Town and districts have appealed the judgment, it is not possible for National Grid to identify its total costs to achieve at this time.⁷ At such time as the refund is obtained, the Company will supplement this filing by identifying and supporting its incremental costs to achieve the refund; and

⁴ See e.g., Case 06-E-0379, *Petition for Approval, Pursuant to Public Service Law Section 113(2), of a Proposed Allocation of Certain Tax Refunds Between Orange & Rockland Utilities, Inc. and Ratepayers*, “Order Adopting Terms of Joint Proposal” (Issued and Effective March 21, 2007) (Joint Proposal allocating refund between shareholders and ratepayers consistent with cited precedent, including “Commission’s objective of ensuring that utilities take reasonable steps to reduce their property tax burdens”); see also Case 05-G-1494, *Proceeding on Motion of the Commission as to the Rates, Charges, Rules and Regulations of Orange and Rockland Utilities, Inc. for Gas Service*, “Order Establishing Rates and Terms of Three-Year Rate Plan,” Attachment 1 at n. 3 (Issued and Effective October 20, 2006) (appropriate to deduct legal and other incremental costs before allocating refund and/or credits between company and its customers).

⁵ See, e.g., Case 03-M-1148, *Petition for Approval of a Proposed Allocation of a Federal Income Tax Refund of Approximately \$121,000,000 filed by Consolidated Edison Company of New York, Inc.*, “Order Addressing Federal Tax Refund” (Issued and Effective March 24, 2005) at p. 9.

⁶ Case 02-M-0917, *Petition filed by KeySpan Gas East Corporation d/b/a KeySpan Energy Delivery Long Island for Approval, Pursuant to Public Service Law Section 113(2), of the Proposed Allocation of a \$5,107,476.84 Tax Refund from the County of Nassau*, “Order Allocating Property Tax Refund” (Issued and Effective May 12, 2004) (where rate plan called for 50-50 sharing between customers and shareholders of earnings in excess of threshold, 50-50 sharing of tax refund amount was authorized where utility earnings had exceeded threshold for relevant period)(hereinafter “the Case 02-M-0917 Order”); see also Cases 07-E-0927 and 08-M-0281, *Petition for Approval, Pursuant to Section 113(2), of a Proposed Allocation of Certain Tax Refunds Between Consolidated Edison Company of New York, Inc. and Ratepayers et al.*, “Order Concerning Two Property Tax Refunds” (Issued and Effective June 23, 2008) (retention by company of 14% of tax refund consistent with applicable rate plan).

⁷ To date, the Company has incurred approximately \$200,000 to pursue this matter.

(2) Second, National Grid proposes to retain 25% of the remaining refund and return 75% to its customers.

National Grid proposes to include the customers' share of the net refund in the Company's balancing account and to accrue carrying charges on the customers' share from the date the refund is actually recovered until the disposition of the balancing account by the Commission.⁸

National Grid submits that the customers' share of the refund could be used to offset deferrals of costs incurred for storm hardening, gas growth or enhanced reliability.

The proposed sharing of the refund is consistent with the efforts, risks and benefits associated with obtaining the refund in this case. The Company first commenced the actions that eventually resulted in the refund in 2002 and obtained a judgment eleven years later. The Company took considerable risks in pursuing the refund, incurring legal fees and costs that it would not recover if it were not successful. In addition, the Company's success was attributable to the prosecution of a legal theory that was aggressively pursued, as evidenced by the facts that the Company (i) sought refunds back as far as 1996, and (ii) requested carrying costs of 9% per annum on taxes paid back to 1996.

The successful result in this case was the product of an imaginative and aggressive effort by the Company to pursue refunds and associated carrying costs to the full extent permitted by law--six years prior to the filing of the case. For each year, the Company was required to

⁸ The Company's share of the refund would be considered a "discrete incentive" that would not be subject to earnings sharing under the earnings sharing mechanism adopted by the Commission in Case 06-M-0878 *et al.* See Article X.E of the Merger and Gas Revenue Requirement Joint Proposal dated July 6, 2007 at pp. 29-30 as adopted in Case 06-M-0878, *Joint Petition of National Grid plc and KeySpan Corporation for Approval of Stock Acquisition and Other Regulatory Authorizations*, "Abbreviated Order Authorizing Acquisition Subject To Conditions And Making Some Revenue Requirement Determinations For KeySpan Energy Delivery New York and KeySpan Energy Delivery Long Island" (Issued and Effective August 23, 2007) and Case 06-M-0878, *Joint Petition of National Grid plc and KeySpan Corporation for Approval of Stock Acquisition and Other Regulatory Authorizations*, "Order Authorizing Acquisition Subject To Conditions And Making Some Revenue Requirement Determinations For KeySpan Energy Delivery New York and KeySpan Energy Delivery Long Island" (Issued and Effective September 17, 2007)("Case 06-M-0878 Orders").

identify all of the mass property that was wrongfully assessed in each district, prepare and submit papers in Nassau County Supreme Court, and respond to significant discovery before obtaining a final judgment. The Company's efforts justify permitting it to retain a meaningful share of the refund.

The Company's proposed disposition of the refund is not inconsistent with its current and past rate plans. During the 1996-2011 period to which the refunds in this case pertain, the Company was subject to different property tax sharing thresholds. From 1996-1998, the Company was fully at risk for the difference between the property tax expense included in rates and its actual expense,⁹ a fact recognized by the Commission in its Case 02-M-0917 Order in which it approved a 50/50 sharing of property tax refund between the Company and its customers.¹⁰ During the period 1998-2007, the Company was generally permitted or required to defer all but \$750,000 of the difference between the stated amounts of property taxes reflected in rates and its actual property tax expenses.¹¹ Under the Company's current rate plan, which took effect January 1, 2008, National Grid absorbs 10% of its actual property and special franchise tax expenses that exceed the amounts set forth in the rate plan and retains 10% of any shortfall in actual tax expense compared to those amounts.¹² That rate plan explicitly affords the Company the right to petition the Commission to share in any refunds obtained during the plan.

⁹ See Case 93-G-0002, *Proceeding on Motion of the Commission as to the Rates, Charges, Rules and Regulations of the Long Island Lighting Company for Gas Service*, Opinion No. 93-23, "Opinion and Order Approving Settlement With Modifications" (Issued and Effective December 23, 1993) (The Commission approved a three-year rate plan for 1994, 1995 and 1996 and had no provision for tracking or deferring property taxes). That rate was continued under an untitled order issued January 5, 1998 in Case 97-M-1101, *Petition of Long Island Lighting for Continuation of Ratemaking Mechanisms and Dispositions of excess earnings for the twelve months commencing Dec. 1, 1996*.

¹⁰ See 02-M-0917 Order, *supra*, at 3-4.

¹¹ See Case 97-M-0567, *Joint Petition of Long Island Lighting Company and The Brooklyn Union Gas Company for Authorization Under Section 70 of The Public Service Law To Transfer Ownership to an Unregulated Holding Company and Other Related Approvals*, Opinion No. 98-9, "Opinion and Order Adopting Terms Of Settlement Subject To Conditions And Changes" (Issued and Effective April 14, 1998), Appendix A at 60.

¹² See The Merger and Gas Revenue Requirements Joint Proposal dated July 6, 2007 at p. 24 as adopted in Case 06-M-0878 Orders.

National Grid submits that consideration of all of the relevant circumstances supports its 75%/25% sharing proposal in this case. Commission approval of the proposed sharing formula will provide an incentive to the Company to collect the refund that has been authorized in this case, pursue other similar cases to their final conclusion in an effort to obtain further refunds, and continue to be diligent and resourceful in finding ways to reduce its tax liabilities.

Request To Proceed On A Common Record With Case 11-G-0601

In Case 11-G-0601, National Grid submitted a “Notice of Tax Refund and Proposed Method of Disposition” related to a tax refund by the Town of North Hempstead and various garbage districts located in that community. The circumstances of the refund for which notice was provided in Case 11-G-0601 and those presented here and the proposed disposition of the refunds are very similar. Case 11-G-0601 has been assigned to the Honorable David L. Prestemon and remains pending. Accordingly, National Grid respectfully requests that future proceedings in this matter be held upon a common record with Case 11-G-0601.¹³

¹³ The Commission has previously considered cases that have similar issues on a common record. *See Case 06-M-0878 et al., Joint Petition of National Grid plc and KeySpan Corporation For Approval Of Stock Acquisition and Other Regulatory Authorizations*, Letter from the Secretary dated October 6, 2006.

CONCLUSION

For all of the foregoing reasons, National Grid respectfully requests that the Commission (1) accept this Notice of refund, (2) approve the disposition of the tax refund proposed herein, (3) conduct any further proceedings in this case on a common record with Case 11-G-0601, and (4) grant such other and further relief that may be required.

Respectfully submitted,

KeySpan Gas East Corporation
d/b/a National Grid

/s/ Catherine L. Nesser

Catherine L. Nesser

Kenneth T. Maloney
Cullen and Dykman LLP
1101 Fourteenth Street, N.W.
Suite 550
Washington, DC 20005
Ph: (202) 223-8890
kmaloney@cullenanddykman.com

National Grid
One MetroTech Center
Brooklyn, NY 11201
Ph: (718) 403-3073
catherine.nesser@nationalgrid.com

Dated: November 4, 2013



NASSAU COUNTY CLERK'S OFFICE
ENDORSEMENT COVER PAGE

Recorded Date: 08-09-2013 Record and Return To:
Recorded Time: 11:37:24 a

Liber Book: J 3693
Pages From: 64
 To: 89

Control
Number: 1028
Ref #: 09--008201
Doc Type: J01 JUDGMENT-SUPREME COURT-MONEY

Plnt: KEYSpan GAS EAST CORP
Plnt: NATIONAL GRID
Dfnd: TOWN OF OYSTER BAY
Dfnd: TOWN BOARD OF THE TOWN OF OYSTER BAY AS COMMISSIONERS OF THE TOWN OF

Judgment Amount: 12,164,652.34

	Taxes Total	.00
	Recording Totals	.00
TMR001	Total Payment	.00

THIS PAGE IS NOW PART OF THE INSTRUMENT AND SHOULD NOT BE REMOVED
MAUREEN O'CONNELL
COUNTY CLERK



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RECEIVED IN
THIS CONDITION

At an IAS Part 4 of the Supreme Court of the
State of New York, held in and for the County of
Nassau, at the Supreme Court 100 Supreme Court
Drive, Mineola, NY on the 25 day of July, 2013.

P R E S E N T : HON. R. BRUCE COZZENS, JR.
Justice

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KEYSPAN GAS EAST CORPORATION d/b/a NATIONAL
GRID, d/b/a KEYSPAN ENERGY DELIVERY LONG ISLAND,

Plaintiff,

- against -

SUPERVISOR OF TOWN OF OYSTER BAY, TOWN
OF OYSTER BAY; GLENWOOD-GLEN HEAD GARBAGE
DISTRICT; TOWN OF OYSTER BAY GARBAGE
DISTRICT 1; TOWN OF OYSTER BAY GARBAGE
DISTRICT 2; TOWN OF OYSTER BAY SOLID WASTE
DISPOSAL DISTRICT; SYOSSET SANITATION
DISTRICT; TOWN BOARD OF THE TOWN OF OYSTER
BAY, AS COMMISSIONERS OF: TOWN OF OYSTER BAY
GARBAGE DISTRICT 1, TOWN OF OYSTER BAY
GARBAGE DISTRICT 2, and TOWN OF OYSTER BAY
SOLID WASTE DISPOSAL DISTRICT; BOARDS OF
COMMISSIONERS AND COMMISSIONERS OF:
GLENWOOD-GLEN HEAD GARBAGE DISTRICT, TOWN OF
OYSTER BAY GARBAGE DISTRICT 1, TOWN OF OYSTER
BAY GARBAGE DISTRICT 2, TOWN OF OYSTER BAY
SOLID WASTE DISPOSAL DISTRICT, and SYOSSET
SANITATION DISTRICT, RECEIVER OF TAXES OF THE
TOWN OF OYSTER BAY; and CONTROLLER OF THE
TOWN OF OYSTER BAY,

Defendants

JUDGMENT

Index No.. 09-8201

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SYOSSET SANITATION DISTRICT,

Third-Party Plaintiffs,

-against-

THE COUNTY OF NASSAU, and THE NASSAU
COUNTY BOARD OF ASSESSORS,

Third-Party Defendants.
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GLENWOOD-GLEN HEAD GARBAGE DISTRICT,

Second Third-Party Plaintiff,

-against-

THE COUNTY OF NASSAU, and THE NASSAU
COUNTY BOARD OF ASSESSORS,

Second Third-Party Defendants

SUPERVISOR OF TOWN OF OYSTER BAY; TOWN
OF OYSTER BAY; GLENWOOD-GLEN HEAD
GARBAGE DISTRICT; TOWN OF OYSTER BAY
GARBAGE DISTRICT 1, TOWN OF OYSTER BAY
GARBAGE DISTRICT 2, TOWN OF OYSTER BAY
SOLID WASTE DISPOSAL DISTRICT; SYOSSET
SANITATION DISTRICT; TOWN BOARD OF THE
TOWN OF OYSTER BAY, AS COMMISSIONERS
OF TOWN OF OYSTER BAY GARBAGE
DISTRICT 1, TOWN OF OYSTER BAY
GARBAGE DISTRICT 2, and TOWN OF OYSTER
BAY SOLID WASTE DISPOSAL DISTRICT;
BOARDS OF COMMISSIONERS AND COMMISSIONERS
OF: GLENWOOD-GLEN HEAD GARBAGE DISTRICT,
TOWN OF OYSTER BAY GARBAGE DISTRICT 1,
TOWN OF OYSTER BAY GARBAGE DISTRICT 2,
TOWN OF OYSTER BAY SOLID WASTE DISPOSAL
DISTRICT, and SYOSSET SANITATION DISTRICT;
RECEIVER OF TAXES OF THE TOWN OF OYSTER
BAY; and CONTROLLER OF THE TOWN OF
OYSTER BAY,

Third Third-Party Plaintiffs,

- against -

THE COUNTY OF NASSAU and THE COUNTY OF
NASSAU DEPARTMENT OF ASSESSMENT,

Third Third-Party Defendants.

A motion having been duly made by plaintiff for (1) an order pursuant to Rule 602(a) of the
Civil Practice Law and Rules consolidating the above-entitled action with eight other related actions

bearing index numbers 02-7171, 03-6665, 04-5842, 05-5769, 06-6845, 07-6967, 08-7886, 10-8199 and 11-6346 under Index No. 09-8201 (collectively referred to herein as "Actions"); and (2) an order pursuant to Rule 3212 of the Civil Practice Law and Rules granting plaintiff summary judgment in the consolidated action: (i) declaring that defendants' imposition of special *ad valorem* levies for garbage and refuse collection and disposal services on plaintiff's mass property located within the various garbage districts of the Town of Oyster Bay is illegal, inequitable, unconstitutional and void; (ii) enjoining the continued imposition of such levies upon plaintiff's mass property; (iii) ordering a refund of \$12,436,676.66 to KeySpan Energy Delivery Long Island ~~Corporation~~ d/b/a National Grid for the 1996 through 2011 tax years with statutory interest from the dates of payment; and (iv) such other and further relief as this Court may deem just and proper; and defendants ^{third} /third-party plaintiffs Town of Oyster Bay ^{in part,} ~~et al~~ having moved and cross-moved for an order pursuant to Rule 3212 and 3211(c) granting defendants ^{third} /third-party plaintiffs summary judgment against the ^{third} /third-party defendants: (i) permanently enjoining the ^{third} /third-party defendants from including the plaintiff's mass properties on the assessment tax rolls of the Town of Oyster Bay Garbage District 1, the Town of Oyster Bay Garbage District 2 and the Town of Oyster Bay Solid Waste Disposal District; (ii) awarding defendants ^{third} /third-party plaintiffs judgment against the ^{third} /third-party defendants to the extent that KeySpan obtains a judgment against them; (iii) ordering the ^{third} /third-party defendants to pay KeySpan directly all refunds of special *ad valorem* levies, together with interest; and (iv) ordering the ^{third} /third-party defendants to pay all of the defendants' /third-party plaintiffs' costs and legal fees related to the ^{third} /third-party actions; and defendants ^{second} /third-party plaintiffs Glenwood-Glen Head Garbage District and ^{third party plaintiff} Syosset Sanitation District having cross-moved for an order (i) granting plaintiff's motion to

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consolidate pursuant to CPLR §602(a) related actions being the following index numbers 02-7171, 03-6665, 04-5842, 05-5769, 06-6845, 07-6967, 08-7886, 10-8199 and 11-6346 under index number 09-8201; (ii) denying plaintiff's motion pursuant to CPLR §3212 for summary judgment to the extent that it seeks relief directly against the Special Districts; (iii) granting the defendant/third-party plaintiffs, Glenwood-Glen Head Garbage District and Syosset Sanitation District, cross-motion pursuant to CPLR §3212 for summary judgment against the County, enjoining the continued imposition of the special *ad valorem* levies for garbage and refuse collection and disposal services on KeySpan's mass properties located within the Special Districts; (iv) granting the defendant/third-party plaintiffs', Glenwood-Glen Head Garbage District and Syosset Sanitation District, cross-motion pursuant to CPLR §3212 for summary judgment determining that third-party defendant is obligated to indemnify third-party plaintiffs against award of tax refunds to plaintiff; (v) granting order directing the third-party defendant County to pay directly to KeySpan any award of refunds of special *ad valorem* levies for the 2002 through 2011 tax years with the statutory interest from the date of payment; and

NOW, upon reading and filing the notice of motion, dated July 31, 2012, and the affidavit of John F. Cooney, sworn to July 27, 2012, and the affirmation of Karen I. Levin, Esq. dated July 31, 2012, together with the exhibits annexed thereto, and plaintiff's memorandum of law dated July 31, 2012 in support of plaintiff's motion, the notice of motion and cross-motion by defendants/^{third}third-party plaintiffs dated September 20, 2012, the affirmation of Anthony J. LaMarca, Esq. dated September 21, 2012, together with the exhibits annexed thereto, and defendants/^{third}third-party plaintiffs' memorandum of law dated September 21, 2012 in opposition

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to plaintiff's motion and in support of defendants' ^{third} third-party plaintiffs' motion and cross-motion for summary judgment; the notice of cross-motion by defendants/^{and second third party} third-party plaintiffs, Glenwood-Glen Head Garbage District and Syosset Sanitation District, dated October 3, 2012, the affirmation of John C. Farrell, Esq. dated October 2, 2012 together with the exhibits annexed thereto, and the memorandum of law of Glenwood Glen-Head Garbage District and Syosset Sanitation District dated October 3, 2012; ~~the affirmation of Frank Misiti, Esq. dated October 23, 2012 in opposition to defendants' /third-party plaintiffs' request for summary judgment and the exhibits annexed thereto, and third-party defendants' memorandum of law in opposition to defendants' /third-party plaintiffs' request for summary judgment dated October 23, 2012; the reply affirmation of Karen I. Levin, Esq. dated November 20, 2012, together with the exhibits annexed thereto, and plaintiff's reply memorandum of law dated November 20, 2012, in further support of plaintiff's motion for consolidation and summary judgment and in partial opposition to defendants' /third-party plaintiffs' motions for summary judgment; and the reply affidavit of Anthony J. LaMarca, Esq. sworn to November 5, 2012 in further support of defendants' /third-party plaintiffs' motion for summary judgment; and the reply affirmation of John C. Farrell, Esq. sworn to on November 20, 2012 and the reply memorandum of law of Glenwood Glen-Head Garbage District and Syosset Sanitation District in further support of its motion for summary judgment, ^{dated November 20, 2012,} and all papers having been submitted to the Court on October 26, 2012, and due deliberation having been had thereon, and upon this Court's (Cozzens, J.) short form order dated April 2, 2013, granting plaintiff's motion to consolidate the Actions and granting plaintiff's motion for summary judgment (l) declaring that defendants' imposition of special *ad valorem*~~

levies for garbage and refuse collection and disposal services on plaintiff's mass property located within the various garbage districts of the Town of Oyster Bay is illegal, inequitable, unconstitutional and void; (ii) enjoining the continued imposition of such levies upon plaintiff's mass property; (iii) ordering a refund of \$12,436,676.66 to KeySpan Gas East Corporation d/b/a KEYSPAN ENERGY DELIVERY LONG ISLAND National Grid for the 1996 through 2011 tax years with statutory interest from the dates of payment; and (iv) such other and further relief as this Court may deem just and proper; and granting defendants'/third-party plaintiffs' motion and cross-motion on the cause of action seeking indemnification against third-party defendant.

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NOW, on motion of Cullen and Dykman LLP, 100 Quentin Roosevelt Boulevard, Garden City, New York 11530, attorneys for plaintiff, it is

ADJUDGED, that the imposition of special *ad valorem* levies for garbage and refuse collection and disposal services on plaintiff's mass properties in the Town of Oyster Bay by the defendants is illegal, inequitable, unconstitutional and void, and it is further

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ADJUDGED, that the defendants Supervisor of Town of Oyster Bay; Town of Oyster Bay; Glenwood-Glen Head Garbage District; Town of Oyster Bay Garbage District 1; Town of Oyster Bay Garbage District 2, Town of Oyster Bay Solid Waste Disposal District; Syosset Sanitation District; Town Board of the Town of Oyster Bay, as Commissioners of: Town of Oyster Bay Garbage District 1, Town of Oyster Bay Garbage District 2, and Town of Oyster Bay Solid Waste Disposal District; Board of Commissioners and Commissioners of: Glenwood-Glen Head Garbage District, Town of Oyster Bay Garbage District 1, Town of Oyster Bay Garbage District 2, Town of Oyster Bay Solid Waste Disposal District and Syosset Sanitation District;

Receiver of Taxes of the Town of Oyster Bay; and Controller of the Town of Oyster Bay
(collectively known as "Defendants") are enjoined from the continued imposition of such special
ad valorem levies on plaintiff's mass properties in the Town of Oyster Bay, and it is further
ADJUDGED, that plaintiff ^{d/b/a KeySpan Energy Delivery Long Island} KeySpan Gas East Corporation d/b/a National Grid, having an
office for the transaction of business at 175 E. Old Country Road, Hicksville, New York 11801
recover judgment against the Town of Oyster Bay, the Town Board of the Town of Oyster Bay as
Commissioners of the Town of Oyster Bay Garbage District 1, the Board of Commissioners and
Commissioners of the Town of Oyster Bay Garbage District 1 and the Town of Oyster Bay
Garbage District 1 all having offices for the transaction of business at 54 Audrey Lane, Oyster
Bay, New York 11771 in the following principal amounts:

Rec #1

Handwritten initials/signature

- a. for the 1996 tax year in the sum of \$108,407.68 with interest on \$54,203.84 thereof from February 10, 1996 and on \$54,203.84 thereof from August 10, 1996, both at the judgment rate of 9% per annum in the total sum of \$170,742.09 making a total judgment for the 1996 tax year of \$279,149.77
- b. for the 1997 tax year in the sum of \$124,921.43 with interest on \$62,460.71 thereof from February 10, 1997 and on \$62,460.72 thereof from August 10, 1997, both at the judgment rate of 9% per annum in the total sum of \$185,336.53 making a total judgment for the 1997 tax year of \$310,257.96
- c. for the 1998 tax year in the sum of \$149,967.44 with interest on \$74,983.72 thereof from February 10, 1998 and on \$74,983.72 thereof from August 10, 1998, both at the judgment rate of 9% per annum in the total sum of \$208,810.91

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- making a total judgment for the 1998 tax year of \$ 358,778.35
- d. for the 1999 tax year in the sum of \$275,823.87 with interest on \$137,911.93 thereof from February 10, 1999 and on \$137,911.94 thereof from August 10, 1999, both at the judgment rate of 9% per annum in the total sum of \$ 358,881.31, making a total judgment for the 1999 tax year of \$ 634,705.18
- e. for the 2000 tax year in the sum of \$276,231.58 with interest on \$138,115.79 thereof from February 10, 2000 and on \$138,115.79 thereof from August 10, 2000, both at the judgment rate of 9% per annum in the total sum of \$ 334,171.15, making a total judgment for the 2000 tax year of \$ 610,402.73
- f. for the 2001 tax year in the sum of \$331,867.73 with interest on \$165,933.86 thereof from February 10, 2001 and on \$165,933.87 thereof from August 10, 2001, both at the judgment rate of 9% per annum in the total sum of \$ 371,152.56, making a total judgment for the 2001 tax year of \$ 703,020.29
- g. for the 2002 tax year in the sum of \$388,564.58 with interest on \$194,282.29 thereof from February 10, 2002 and on \$194,282.29 thereof from August 10, 2002, both at the judgment rate of 9% per annum in the total sum of \$ 399,104.39, making a total judgment for the 2002 tax year of \$ 787,668.97

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- h. for the 2003 tax year in the sum of \$466,493.82 with interest on \$233,246.91 thereof from February 10, 2003 and on \$233,246.91 thereof from August 10, 2003, both at the judgment rate of 9% per annum in the total sum of \$436,579.90, making a total judgment for the 2003 tax year of \$903,073.72
- i. for the 2004 tax year in the sum of \$284,526.52 with interest on \$142,263.26 hereof from February 10, 2004 and on \$142,263.26 thereof from August 10, 2004 both at the judgment rate of 9% per annum in the total sum of \$240,282.04 making a total judgment for the 2004 tax year of \$524,809.16
- j. for the 2005 tax year in the sum of \$387,738.78 with interest on \$193,869.39 thereof from February 10, 2005 and on \$193,869.39 thereof from August 10, 2005, both at the judgment rate of 9% per annum in the total sum of \$292,015.75, making a total judgment for the 2005 tax year of \$679,754.53
- k. for the for the 2006 tax year in the sum of \$466,234.32 with interest on \$233,117.16 thereof from February 10, 2006 and on \$233,117.16 thereof from August 10, 2006, both at the judgment rate of 9% per annum in the total sum of \$308,588.83, making a total judgment for the 2006 tax year of \$774,823.15
- l. for the for the 2007 tax year in the sum of \$509,974.22 with interest on \$254,987.11 thereof from February 10, 2007 and on \$254,987.11 thereof from

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August 10, 2007, both at the judgment rate of 9% per annum in the total sum of \$ 291,004.03, making a total judgment for the 2007 tax year of \$ 800,978.25;

m. for the for the 2008 tax year in the sum of \$891,890.24 with interest on \$445,945.12 thereof from February 10, 2008 and on \$445,945.12 thereof from August 10, 2008, both at the judgment rate of 9% per annum in the total sum of \$ 427,438.39, making a total judgment for the 2008 tax year of \$ 1,319,328.63;

n. for the for the 2009 tax year in the sum of \$988,383.61 with interest on \$494,191.80 thereof from February 10, 2009 and on \$494,191.81 thereof from August 10, 2009, both at the judgment rate of 9% per annum in the total sum of \$ 383,369.31, making a total judgment for the 2009 tax year of \$ 1,371,752.92;

o. for the for the 2010 tax year in the sum of \$941,525.57 with interest on \$470,762.78 thereof from February 10, 2010 and on \$470,762.79 thereof from August 10, 2010, both at the judgment rate of 9% per annum in the total sum of \$ 279,280.01, making a total judgment for the 2010 tax year of \$ 1,220,805.58;

p. for the for the 2011 tax year in the sum of \$734,496.04 with interest on \$367,248.02 thereof from February 10, 2011 and on \$367,248.02 thereof from August 10, 2011, both at the judgment rate of 9% per annum in the total sum of

\$ 150,847.11, making a total judgment for the 2011 tax year of
\$ 885,343.15

making a total judgment for the 1996 through 2011 tax years of \$ 12,164,652.34, including
interest accrued through the date of entry of judgment, and that plaintiff have execution therefore with

respect to each of the above decretal paragraphs and it is further
ADJUDGED, that plaintiff d/b/a Key Span Energy Delivery Long Island, KeySpan Gas East Corporation d/b/a National Grid, having
an office for the transaction of business at 175 E. Old Country Road, Hicksville, New York
11801 recover judgment against the Town of Oyster Bay, the Town Board of the Town of Oyster
Bay as Commissioners of the Town of Oyster Bay Garbage District 2, the Board of
Commissioners and Commissioners of the Town of Oyster Bay Garbage District 2, and the Town
of Oyster Bay Garbage District 2 all having an office for the transaction of business at 54 Audrey
Lane, Oyster Bay, New York 11771 as follows:

- a. for the 1996 tax year in the sum of \$5,791.22 with interest on \$2,895.61 thereof from February 10, 1996, and on \$2,895.61 thereof from August 10, 1996, both at the judgment rate of 9% per annum in the total sum of \$ 8989.42, making a total judgment for the 1996 tax year of \$ 14,780.64
- b. for the 1997 tax year in the sum of \$6,821.92 with interest on \$3,410.96 thereof from February 10, 1997, and on \$3,410.96 thereof from August 10, 1997, both at the judgment rate of 9% per annum in the total sum of \$ 10,121.16, making a total judgment for the 1997 tax year of \$ 16,943.08
- c. for the 1998 tax year in the sum of \$8,115.11 with interest on \$4,057.55 thereof

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- from February 10, 1998, and on \$4,057.56 thereof from August 10, 1998, both at the judgment rate of 9% per annum in the total sum of \$ 11,279.28, making a total judgment for the 1998 tax year of \$ 19,414.39
- d. for the 1999 tax year in the sum of \$14,729.48 with interest on \$7,364.74 thereof from February 10, 1999, and on \$7,364.74 thereof from August 10, 1999, both at the judgment rate of 9% per annum in the total sum of \$ 19,164.89, making a total judgment for the 1999 tax year of \$ 33,894.37
- e. for the 2000 tax year in the sum of \$16,056.83 with interest on \$8,028.41 thereof from February 10, 2000, and on \$8,028.42 thereof from August 10, 2000, both at the judgment rate of 9% per annum in the total sum of \$ 19,424.73, making a total judgment for the 2000 tax year of \$ 35,481.56
- f. for the 2001 tax year in the sum of \$56,541.28 with interest on \$28,270.64 thereof from February 10, 2001, and on \$28,270.64 thereof from August 10, 2001, both at the judgment rate of 9% per annum in the total sum of \$ 68,400.80, making a total judgment for the 2001 tax year of \$ 124,942.08
- g. for the 2002 tax year in the sum of \$69,765.12 with interest on \$34,882.56 thereof from February 10, 2002, and on \$34,882.56 thereof from August 10, 2002, both at the judgment rate of 9% per annum in the total sum of \$ 71,657.49, making a total judgment for the 2002 tax year of \$ 141,402.61
- h. for the 2003 tax year in the sum of \$82,829.23 with interest on \$41,414.61 thereof from February 10, 2003, and on \$41,414.62 thereof from August 10, 2003, both at

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- the judgment rate of 9% per annum in the total sum of \$ 77,517.79, making a total judgment for the 2003 tax year of \$ 160,347.02
- i. for the 2004 tax year in the sum of \$86,939.42 with interest on \$43,469.71 thereof from February 10, 2004, and on \$43,469.71 thereof from August 10, 2004, both at the judgment rate of 9% per annum in the total sum of \$ 73,420.33, making a total judgment for the 2004 tax year of \$ 160,359.75
- j. for the 2005 tax year in the sum of \$89,236.28 with interest on \$44,618.14 thereof from February 10, 2005, and on \$44,618.14 thereof from August 10, 2005, both at the judgment rate of 9% per annum in the total sum of \$ 67,206.07, making a total judgment for the 2005 tax year of \$ 156,442.35
- k. for the 2006 tax year in the sum of \$91,358.46 with interest on \$45,679.23 thereof from February 10, 2006, and on \$45,679.23 thereof from August 10, 2006, both at the judgment rate of 9% per annum in the total sum of \$ 27,200.44, making a total judgment for the 2006 tax year of \$ 122,625.89
- l. for the 2007 tax year in the sum of \$110,380.96 with interest on \$55,190.48 thereof from February 10, 2007, and on \$55,190.48 thereof from August 10, 2007 both at the judgment rate of 9% per annum in the total sum of \$ 62,986.13, making a total judgment for the 2007 tax year of \$ 173,367.09
- m. for the 2008 tax year in the sum of \$163,306.54 with interest on \$81,653.27 thereof from February 10, 2008, and on \$81,653.27 thereof from August 10, 2008 both at the judgment rate of 9% per annum in the total sum of \$ 78,201.65

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Rec #3

making a total judgment for the 2008 tax year of \$ 241,571.19;

n. for the 2009 tax year in the sum of \$191,482.17 with interest on \$95,741.08 thereof from February 10, 2009, and on \$95,741.09 thereof from August 10, 2009 both at the judgment rate of 9% per annum in the total sum of \$ 74,271.13

making a total judgment for the 2009 tax year of \$ 265,753.30

o. for the 2010 tax year in the sum of \$159,080.24 with interest on \$79,540.12 thereof from February 10, 2010, and on \$79,540.12 thereof from August 10, 2010, both at the judgment rate of 9% per annum in the total sum of \$ 47,187.17

making a total judgment for the 2010 tax year of \$ 209,267.41

p. for the 2011 tax year in the sum of \$157,399.01 with interest on \$78,699.50 thereof from February 10, 2011, and on \$78,669.51 thereof from August 10, 2011 both at the judgment rate of 9% per annum in the total sum of \$ 32,325.81

making a total judgment for the 2011 tax year of \$ 189,724.82

making a total judgment for the 1996 through 2011 tax years of \$ 2063,337.55, including

interest accrued through the date of entry of judgment, and that plaintiff have execution therefore with respect to each of the above decretal paragraphs.

d/b/a KeySpan Energy Delivery Long Island
ADJUDGED, that plaintiff KeySpan Gas East Corporation d/b/a National Grid having an office for the transaction of business at 175 E. Old Country Road, Hicksville, New York 11801 recover judgment against the Town of Oyster Bay, the Town Board of the Town of Oyster Bay as Commissioners of the Town of Oyster Bay Solid Waste Disposal District, Board of Commissioners and Commissioners of the Town of Oyster Bay Solid Waste Disposal District

and the Town of Oyster Bay Solid Waste Disposal District, all having an address 54 Audrey Lane, Oyster Bay, New York 11771 as follows:

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- a. for the 1996 tax year in the sum of \$19,467.47 with interest on \$9,733.73 thereof from February 10, 1996, and on \$9,733.74 thereof from August 10, 1996, both at the judgment rate of 9% per annum in the total sum of \$ 30,601.²⁴, making a total judgment for the 1996 tax year of \$ 50,128.⁷¹
- b. for the 1997 tax year in the sum of \$22,577.06 with interest on \$11,288.53 thereof from February 10, 1997, and on \$11,288.53 thereof from August 10, 1997 both at the judgment rate of 9% per annum in the total sum of \$ 33,415.⁸⁸, making a total judgment for the 1997 tax year of \$ 50,072.⁹⁴
- c. for the 1998 tax year in the sum of \$27,079.31 with interest on \$13,539.65 thereof from February 10, 1998, and on \$13,539.66 thereof from August 10, 1998, both at the judgment rate of 9% per annum in the total sum of \$ 37,203.³⁰, making a total judgment for the 1998 tax year of \$ 64,282.⁶¹
- d. for the 1999 tax year in the sum of \$91,912.79 with interest on \$45,956.39 thereof from February 10, 1999, and on \$45,956.40 thereof from August 10, 1999, both at the judgment rate of 9% per annum in the total sum of \$ 117,590.⁰¹, making a total judgment for the 1999 tax year of \$ 211,502.⁸⁰
- e. for the 2000 tax year in the sum of \$124,577.67 with interest on \$62,288.83 thereof from February 10, 2000, and on \$62,288.84 thereof from August 10, 2000 both at the judgment rate of 9% per annum in the total sum of \$ 150,707.⁸²

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making a total judgment for the 2000 tax year of \$ 275,285.49

f. for the 2001 tax year in the sum of \$205,825.32 with interest on \$102,912.66 thereof from February 10, 2001, and on \$102,912.66 thereof from August 10, 2001, both at the judgment rate of 9% per annum in the total sum of \$ 230,189.88, making a total judgment for the 2001 tax year of \$ 436,015.00

g. for the 2002 tax year in the sum of \$240,054.47 with interest on \$120,027.23 thereof from February 10, 2002, and on \$120,027.24 thereof from August 10, 2002, both at the judgment rate of 9% per annum in the total sum of \$ 246,565.93, making a total judgment for the 2002 tax year of \$ 486,620.40

h. for the 2003 tax year in the sum of \$253,231.02 with interest on \$126,615.51 thereof from February 10, 2003, and on \$126,615.51 thereof from August 10, 2003, both at the judgment rate of 9% per annum in the total sum of \$ 236,992.57, making a total judgment for the 2003 tax year of \$ 490,223.59

i. for the 2004 tax year in the sum of \$58,174.81 with interest on \$29,087.40 thereof from February 10, 2004, and on \$29,087.41 thereof from August 10, 2004, both at the judgment rate of 9% per annum in the total sum of \$ 49,128.61, making a total judgment for the 2004 tax year of \$ 107,303.42

j. for the 2005 tax year in the sum of \$267,223.22 with interest on \$133,611.61 thereof from February 10, 2005, and on \$133,611.61 thereof from August 10, 2005, both at the judgment rate of 9% per annum in the total sum of \$ 201,249.48, making a total judgment for the 2005 tax year of \$ 468,472.00

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- k. for the 2006 tax year in the sum of \$294,975.01 with interest on \$147,487.50 thereof from February 10, 2006, and on \$147,487.51 thereof from August 10, 2006, both at the judgment rate of 9% per annum in the total sum of \$ 195,236.⁵⁷ making a total judgment for the 2006 tax year of \$ 490,211.⁵⁸
- l. for the 2007 tax year in the sum of \$302,723.07 with interest on \$151,361.53 thereof from February 10, 2007, and on \$151,361.54 thereof from August 10, 2007, both at the judgment rate of 9% per annum in the total sum of \$ 172,741.³³ making a total judgment for the 2007 tax year of \$ 475,464.⁴⁰
- m. for the 2008 tax year in the sum of \$353,423.73 with interest on \$176,711.86 thereof from February 10, 2008, and on \$176,711.87 thereof from August 10, 2008, both at the judgment rate of 9% per annum in the total sum of \$ 161,378.³¹ making a total judgment for the 2008 tax year of \$ 522,802.⁴¹
- n. for the 2009 tax year in the sum of \$395,649.56 with interest on \$197,824.78 thereof from February 10, 2009, and on \$197,824.78 thereof from August 10, 2009, both at the judgment rate of 9% per annum in the total sum of \$ 153,462.⁵⁷ making a total judgment for the 2009 tax year of \$ 549,112.¹³
- o. for the 2010 tax year in the sum of \$343,419.30 with interest on \$171,709.65 thereof from February 10, 2010, and on \$171,709.65 thereof from August 10, 2010, both at the judgment rate of 9% per annum in the total sum of \$ 101,866.⁷⁴ making a total judgment for the 2010 tax year of \$ 445,086.⁰⁴
- p. for the 2011 tax year in the sum of \$233,852.71 with interest on 116,926.35

thereof from February 10, 2011, and on \$116,926.56 thereof from August 10,

2011, both at the judgment rate of 9% per annum in the total sum of

\$48,027.⁴⁹ making a total judgment for the 2011 tax year of \$281,880.³⁰

making a total judgment for the 1996 through 2011 tax years of \$5,410,664.²⁵ including
interest accrued through ^{the date of entry} ~~of judgment~~, and that plaintiff have execution therefore with respect to
each of the above decretal paragraphs.

ADJUDGED, that plaintiff KeySpan Energy Delivery Long Island
d/b/a KeySpan Gas East Corporation d/b/a National Grid, having an

office for the transaction of business at 175 E. Old Country Road, Hicksville, New York 11801
and the Board of Commissioners and Commissioners of the Glenwood-Glen Head Garbage District, all
recover judgment against the Glenwood-Glen Head Garbage District having an office for the

transaction of business at 977 Glen Cove Road, Glen Head, New York 11545 as follows:

- a. for the 1996 tax year in the sum of \$3,286.06 with interest on \$1,643.03 thereof from February 10, 1996, and on \$1,643.03 thereof from August 10, 1996, both at the judgment rate of 9% per annum in the total sum of \$575.⁵⁴ making a total judgment for the 1996 tax year of \$8461.⁶⁰
- b. for the 1997 tax year in the sum of \$3,851.00 with interest on \$1,925.50 thereof from February 10, 1997, and on \$1,925.50 thereof from August 10, 1997, both at the judgment rate of 9% per annum in the total sum of \$573.⁴³ making a total judgment for the 1997 tax year of \$9564.⁴³
- c. for the 1998 tax year in the sum of \$3,865.01 with interest on \$1,932.50 thereof from February 10, 1998, and on \$1,932.51 thereof from August 10, 1998, both at the judgment rate of 9% per annum in the total sum of \$5381.⁵² making a

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- total judgment for the 1998 tax year of \$ 9246.53
- d. for the 1999 tax year in the sum of \$9,802.89 with interest on \$4,901.44 thereof from February 10, 1999, and on \$4,901.45 thereof from August 10, 1999, both at the judgment rate of 9% per annum in the total sum of \$ 12,754.77, making a total judgment for the 1999 tax year of \$ 22,557.66
- e. for the 2000 tax year in the sum of \$10,716.67 with interest on \$5,358.33 thereof from February 10, 2000, and on \$5,358.34 thereof from August 10, 2000, both at the judgment rate of 9% per annum in the total sum of \$ 12,964.97, making a total judgment for the 2000 tax year of \$ 23,681.14
- f. for the 2001 tax year in the sum of \$12,395.10 with interest on \$6,197.55 thereof from February 10, 2001, and on \$6,197.55 thereof from August 10, 2001, both at the judgment rate of 9% per annum in the total sum of \$ 13,862.36, making a total judgment for the 2001 tax year of \$ 26,257.46
- g. for the 2002 tax year in the sum of \$14,900.54 with interest on \$7,450.27 thereof from February 10, 2002, and on \$7,450.27 thereof from August 10, 2002, both at the judgment rate of 9% per annum in the total sum of \$ 15,304.71, making a total judgment for the 2002 tax year of \$ 30,205.25
- h. for the 2003 tax year in the sum of \$17,557.10 with interest on \$8,778.55 thereof from February 10, 2003, and on \$8,778.55 thereof from August 10, 2003, both at the judgment rate of 9% per annum in the total sum of \$ 16,431.25, making a total judgment for the 2003 tax year of \$ 33,988.35

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- i. for the 2004 tax year in the sum of \$19,184.33 with interest on \$9,592.16 thereof from February 10, 2004, and on \$9,592.17 thereof from August 10, 2004, both at the judgment rate of 9% per annum in the total sum of \$ 16,201.15, making a total judgment for the 2004 tax year of \$ 35,385.48
- j. for the 2005 tax year in the sum of \$18,745.73 with interest on \$9,372.86 thereof from February 10, 2005, and on \$9,372.87 thereof from August 10, 2005, both at the judgment rate of 9% per annum in the total sum of \$ 14,117.80, making a total judgment for the 2005 tax year of \$ 32,863.59
- k. for the 2006 tax year in the sum of \$29,337.22 with interest on \$14,668.61 thereof from February 10, 2006, and on \$14,668.61 thereof from August 10, 2006, both at the judgment rate of 9% per annum in the total sum of \$ 19,417.56, making a total judgment for the 2006 tax year of \$ 48,754.78
- l. for the 2007 tax year in the sum of \$35,571.19 with interest on \$17,785.59 thereof from February 10, 2007, and on \$17,785.60 thereof from August 10, 2007, both at the judgment rate of 9% per annum in the total sum of \$ 20,297.80, making a total judgment for the 2007 tax year of \$ 55,868.99
- m. for the 2008 tax year in the sum of \$43,714.43 with interest on \$21,857.21 thereof from February 10, 2008, and on \$21,857.22 thereof from August 10, 2008, both at the judgment rate of 9% per annum in the total sum of \$ 20,950.12, making a total judgment for the 2008 tax year of \$ 64,664.55
- n. for the 2009 tax year in the sum of \$26,449.35 with interest on \$13,224.67 thereof

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- the judgment rate of 9% per annum in the total sum of \$ 5165.61, making a total judgment for the 1996 tax year of \$ 8445.38
- b. for the 1997 tax year in the sum of \$3,451.46 with interest on \$1,725.73 thereof from February 10, 1997, and on \$1,725.73 thereof from August 10, 1997, both at the judgment rate of 9% per annum in the total sum of \$ 5120.67, making a total judgment for the 1997 tax year of \$ 8572.13
- c. for the 1998 tax year in the sum of \$5,210.10 with interest on \$2,605.05 thereof from February 10, 1998, and on \$2,605.05 thereof from August 10, 1998, both at the judgment rate of 9% per annum in the total sum of \$ 7254.40, making a total judgment for the 1998 tax year of \$ 12,464.50
- d. for the 1999 tax year in the sum of \$10,152.96 with interest on \$5,076.48 thereof from February 10, 1999, and on \$5,076.48 thereof from August 10, 1999, both at the judgment rate of 9% per annum in the total sum of \$ 13,210.26, making a total judgment for the 1999 tax year of \$ 23,363.22
- e. for the 2000 tax year in the sum of \$11,652.27 with interest on \$5,826.13 thereof from February 10, 2000, and on \$5,826.14 thereof from August 10, 2000, both at the judgment rate of 9% per annum in the total sum of \$ 14,096.31, making a total judgment for the 2000 tax year of \$ 25,148.58
- f. for the 2001 tax year in the sum of \$12,052.33 with interest on \$6,026.16 thereof from February 10, 2001, and on \$6,026.17 thereof from August 10, 2001, both at the judgment rate of 9% per annum in the total sum of \$ 13,479.00, making a
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- total judgment for the 2001 tax year of \$ 25,531.³³
- g for the 2002 tax year in the sum of \$11,876.42 with interest on \$5,938.21 thereof from February 10, 2002, and on \$5,938.21 thereof from August 10, 2002, both at the judgment rate of 9% per annum in the total sum of \$ 12,198.⁵⁶ making a total judgment for the 2002 tax year of \$ 24,074.⁹⁸
- h. for the 2003 tax year in the sum of \$12,678.92 with interest on \$6,339.46 thereof from February 10, 2003, and on \$6,339.46 thereof from August 10, 2003, both at the judgment rate of 9% per annum in the total sum of \$ 11,805.⁰⁸ making a total judgment for the 2003 tax year of \$ 24,544.⁸⁰
- i. for the 2004 tax year in the sum of \$18,502.48 with interest on \$9,251.24 thereof from February 10, 2004, and on \$9,251.24 thereof from August 10, 2004, both at the judgment rate of 9% per annum in the total sum of \$ 10,707.³⁴ making a total judgment for the 2004 tax year of \$ 27,209.⁸²
- j. for the 2005 tax year in the sum of \$19,357.04 with interest on \$9,678.52 thereof from February 10, 2005, and on \$9,678.52 thereof from August 10, 2005, both at the judgment rate of 9% per annum in the total sum of \$ 14,578.²⁶ making a total judgment for the 2005 tax year of \$ 24,256.⁷⁸
- k for the 2006 tax year in the sum of \$21,142.70 with interest on \$10,571.35 thereof from February 10, 2006, and on \$10,571.35 thereof from August 10, 2006, both at the judgment rate of 9% per annum in the total sum of \$ 13,993.⁸¹ making a total judgment for the 2006 tax year of \$ 35,136.⁵¹

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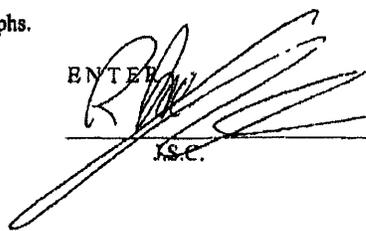
- l. for the 2007 tax year in the sum of \$25,007.17 with interest on \$12,503.58 thereof from February 10, 2007, and on \$12,503.59 thereof from August 10, 2007, both at the judgment rate of 9% per annum in the total sum of \$ 14,269.70, making a total judgment for the 2007 tax year of \$ 39,276.87
 - m. for the 2008 tax year in the sum of \$28,377.85 with interest on \$14,188.92 thereof from February 10, 2008, and on \$14,188.93 thereof from August 10, 2008, both at the judgment rate of 9% per annum in the total sum of \$ 13,600.07, making a total judgment for the 2008 tax year of \$ 41,977.92
 - n. for the 2009 tax year in the sum of \$31,829.03 with interest on \$15,914.51 thereof from February 10, 2009, and on \$15,914.52 thereof from August 10, 2009, both at the judgment rate of 9% per annum in the total sum of \$ 12,345.67, making a total judgment for the 2009 tax year of \$ 44,174.70
 - o. for the 2010 tax year in the sum of \$26,495.33 with interest on \$13,247.66 thereof from February 10, 2010, and on \$13,247.67 thereof from August 10, 2010, both at the judgment rate of 9% per annum in the total sum of \$ 7859.16, making a total judgment for the 2010 tax year of \$ 34,329.49
 - p. for the 2011 tax year in the sum of \$31,256.68 with interest on \$15,628.34 thereof from February 10, 2011, and on \$15,628.34 thereof from August 10, 2011, both at the judgment rate of 9% per annum in the total sum of \$ 6419.33, making a total judgment for the 2011 tax year of \$ 37,676.01
- making a total judgment for the 1996 through 2011 tax years of \$ 438,778.02, including

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interest accrued through the date of entry of judgment, and that plaintiff have execution therefor with respect to each of the above decretal paragraphs.

JUL 26 2013

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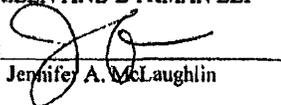


J.S.C.

Certified pursuant to:

22 NYCRR §130-1.1.-a
CULLEN AND DYKMAN LLP

By:


Jennifer A. McLaughlin

ENTERED

JULY 27 2013

NASSAU COUNTY
COUNTY CLERK'S OFFICE