

# MISCELLANEOUS NOTICES/HEARINGS

## Notice of Abandoned Property Received by the State Comptroller

Pursuant to provisions of the Abandoned Property Law and related laws, the Office of the State Comptroller receives unclaimed monies and other property deemed abandoned. A list of the names and last known addresses of the entitled owners of this abandoned property is maintained by the office in accordance with Section 1401 of the Abandoned Property Law. Interested parties may inquire if they appear on the Abandoned Property Listing by contacting the Office of Unclaimed Funds, Monday through Friday from 8:00 a.m. to 4:30 p.m., at:

1-800-221-9311  
or visit our web site at:  
[www.osc.state.ny.us](http://www.osc.state.ny.us)

Claims for abandoned property must be filed with the New York State Comptroller's Office of Unclaimed Funds as provided in Section 1406 of the Abandoned Property Law. For further information contact: Office of the State Comptroller, Office of Unclaimed Funds, 110 State St., Albany, NY 12236.

## NOTICE OF PUBLIC HEARING

Department of Environmental Conservation

Development Authority of the North Country (DANC)

PROJECT TITLE: The Development Authority of the North Country's Application for Co-location of Broadband.

PROJECT LOCATION: Adirondack Loj Road, Town of North Elba, Essex County

PROJECT DESCRIPTION: The Development Authority of the North Country (DANC) has applied to co-locate broadband public utility service on the existing utility line owned by Lake Placid Municipal Electric (LPME) that runs along and parallel to the Adirondack Loj Road. There is about 7,400 feet of line within the High Peaks Wilderness. The DANC will receive a permit for this project as provided for in the Constitutional Amendment adding Section 6 to Article XIV and authorized under Environmental Conservation Law Article 9-2103. There will be no trees cut for this installation. Previously on March 19, 2019 a Temporary Revocable Permit (TRP) was issued to LPME for routine maintenance of this utility line. This TRP provided for tree cutting, tree pruning and brushing.

DATE: The DANC will hold a public hearing to receive comments on this project on May 29, 2019 at 4:00 PM at the DEC Regional Office, 1115 State Route 86, Ray Brook, NY 12977.

*FOR FURTHER INFORMATION CONTACT:* Peter Innes, Department of Environmental Conservation, Division of Lands and Forests, 625 Broadway, Albany, NY 12233-4250, (518) 402-9405, e-mail: [peter.innes@dec.ny.gov](mailto:peter.innes@dec.ny.gov)

Written comments are welcome and will be accepted by mail or e-mail by the contact person until June 14, 2019. Electronic copies of the application letter and location maps are available from the contact person, or may be viewed at DEC's headquarters, 5th Floor, 625 Broadway, Albany, NY 12233.

## NOTICE OF PUBLIC HEARING

Department of State  
Division of Community Services

SUBJECT: Proposed State Application and Plan for FFY 2020 and FFY 2021 for the Community Services Block Grant (CSBG) Program.

PURPOSE: To obtain input regarding the Department of State's proposed CSBG Application and Plan for Federal Fiscal Years 2020 and 2021 (Plan).

Federal CSBG funds are awarded to grantees in all counties of New York State. Community action agencies, community-based organizations, and Indian tribes or tribal organizations receive CSBG funds to provide advocacy, outreach, services and programs for economically disadvantaged persons in their local communities. The hearing will focus on the New York State Department of State's Plan for federal fiscal years 2020 and 2021. The Plan delineates the manner in which funds will be expended and how the State will meet the federal CSBG program requirements during the applicable time period covered by the Plan. Pursuant to 42 U.S.C. § 9908, the Department of State Division of Community Services will be holding this public hearing at the time and place as follows:

June 13, 2019 from 10:00 a.m. until 1:00 p.m.

One Commerce Plaza  
99 Washington Ave.  
Rm. 505

Albany, NY 12231

With videoconference to:

123 William St.

Conference Rm. 231

New York City, NY 10038

and

65 Court St.

Rm. 208

Buffalo, NY 14202

The Plan may be obtained from the Department of State website at: <http://www.dos.ny.gov/dcs/documents.htm> or by writing to Department of State, Division of Community Services, One Commerce Plaza, 99 Washington Ave., Suite 1020, Albany, NY 12231-0001.

Persons wishing to present testimony at the public hearing on the proposed Plan are requested to complete the Public Hearing Reply Form (available at <http://www.dos.ny.gov/dcs/documents.htm>) and mail to the above address or provide it by e-mail to [dos.sm.dcs@dos.ny.gov](mailto:dos.sm.dcs@dos.ny.gov) on or before June 20, 2019. Written comments on the proposed Plan may be submitted until the close of business on June 21, 2019.

Oral testimony will be limited to 10 minutes. In preparing the order of witnesses, DOS will attempt to accommodate individual requests to speak at particular times in view of special circumstances. These requests should be made on the Public Hearing Reply Form or communicated to DOS staff as early as possible. In the absence of a request, witnesses will be scheduled in the order in which reply forms are postmarked. Five copies of any prepared testimony should be submitted at the hearing registration desk. DOS would appreciate advance receipt of prepared statements.

**PUBLIC NOTICE**

## Department of Health

Pursuant to 42 CFR Section 447.205, the Department of Health hereby gives public notice of the following:

The Department of Health proposes to amend the Title XIX (Medicaid) State Plan for non-institutional services to comply with Social Services Law 365-a. The following changes are proposed:

**Non-Institutional Services**

Effective on or after October 1, 2019, Medical assistance shall include the coverage of Applied Behavior Analysis, as defined in section eighty-eight hundred one of the education law, where such service is provided by a licensed behavior analyst or certified behavior analyst assistant, licensed or certified under article one hundred sixty-seven of the education law, for the treatment of autism spectrum disorders and related disorders.

The estimated annual net aggregate increase in gross Medicaid expenditures attributable to this initiative contained in the budget for state fiscal year 2019/2020 is \$6.4 million.

The public is invited to review and comment on this proposed State Plan Amendment, a copy of which will be available for public review on the Department's website at [http://www.health.ny.gov/regulations/state\\_plans/status](http://www.health.ny.gov/regulations/state_plans/status). Individuals without Internet access may view the State Plan Amendments at any local (county) social services district.

For the New York City district, copies will be available at the following places:

New York County  
250 Church Street  
New York, New York 10018

Queens County, Queens Center  
3220 Northern Boulevard  
Long Island City, New York 11101

Kings County, Fulton Center  
114 Willoughby Street  
Brooklyn, New York 11201

Bronx County, Tremont Center  
1916 Monterey Avenue  
Bronx, New York 10457

Richmond County, Richmond Center  
95 Central Avenue, St. George  
Staten Island, New York 10301

*For further information and to review and comment, please contact:*  
Department of Health, Division of Finance and Rate Setting, 99 Washington Ave., One Commerce Plaza, Suite 1432, Albany, NY 12210, [spa\\_inquiries@health.ny.gov](mailto:spa_inquiries@health.ny.gov)

**PUBLIC NOTICE**

## Department of Health

Pursuant to 42 CFR Section 447.205, the Department of Health hereby gives public notice of the following:

The Department of Health proposes to amend the Title XIX (Medicaid) State Plan for institutional services to comply with a joint policy objective of the Office for Persons with Developmental Disabilities, the Office of Mental Health and the Department of Health. The following changes are proposed:

**Institutional Services**

Effective on or after October 1, 2019, the Department of Health, in conjunction with the Office of Mental Health, will certify specialized inpatient psychiatric units that focus on the treatment of adolescents and children with a diagnosis of both developmental disability and serious emotional disturbance. Special admission criteria and rates will be created.

The costs associated with these specialized inpatient units are expected to be fully offset by reduction in lengths of inpatient stays of the adolescent and child populations, therefore it is anticipated there will be no net increase to aggregate Medicaid spending.

The estimated aggregate increase in gross Medicaid expenditures attributable to this initiative contained in the budget for state fiscal year 2019/2020 is \$2,928,720. The annualized aggregate increase attributable to this initiative is \$5,857,436.

The public is invited to review and comment on this proposed State Plan Amendment, a copy of which will be available for public review on the Department's website at [http://www.health.ny.gov/regulations/state\\_plans/status](http://www.health.ny.gov/regulations/state_plans/status). In addition, approved SPA's beginning in 2011, are also available for viewing on this website.

Copies of the proposed State Plan Amendments will be on file in each local (county) social services district and available for public review.

For the New York City district, copies will be available at the following places:

New York County  
250 Church Street  
New York, New York 10018

Queens County, Queens Center  
3220 Northern Boulevard  
Long Island City, New York 11101

Kings County, Fulton Center  
114 Willoughby Street  
Brooklyn, New York 11201

Bronx County, Tremont Center  
1916 Monterey Avenue  
Bronx, New York 10457

Richmond County, Richmond Center  
95 Central Avenue, St. George  
Staten Island, New York 10301

*For further information and to review and comment, please contact:*  
Department of Health, Division of Finance and Rate Setting, 99 Washington Ave., One Commerce Plaza, Suite 1432, Albany, NY 12210, [spa\\_inquiries@health.ny.gov](mailto:spa_inquiries@health.ny.gov)

**PUBLIC NOTICE**

## New York City Deferred Compensation Plan &amp; NYCE IRA

The New York City Deferred Compensation Plan & NYCE IRA (the "Plan") is seeking proposals from insurance consultants or brokers to provide a range of consulting services in the area of cyber insurance. The Request for Proposals ("RFP") will be available beginning on Thursday, April 18, 2019. Responses are due no later than 4:30 p.m. Eastern Time on Thursday, May 23, 2019. To obtain a copy of the RFP, please visit [www1.nyc.gov/site/olr/about/about-rfp.page](http://www1.nyc.gov/site/olr/about/about-rfp.page) and download the RFP along with the applicable documents.

If you have any questions, please submit them by fax to Georgette Gestely, Director, at (212) 306-7376.

Consistent with the policies expressed by the City, proposals from New York City certified minority-owned and/or women-owned businesses or proposals that include partnering arrangements with New York City certified minority-owned and/or women-owned firms are encouraged. Additionally, proposals from small and New York City-based businesses are also encouraged.

**PUBLIC NOTICE**

## New York City Deferred Compensation Plan

The New York City Deferred Compensation Plan (the "Plan") is seeking qualified vendors to provide U.S. Treasury Inflation Protected

Securities (“TIPS”) investment management services, with the objective to exceed the Barclay’s U.S. TIPS Index, for the TIPS component of certain of the Pre-Arranged Portfolio investment options of the Plan. To be considered, vendors must submit their product information to Milliman Investment Consulting at the following e-mail address: [sanf.investment.search@milliman.com](mailto:sanf.investment.search@milliman.com). Please complete the submission of product information no later than 4:30 P.M. Eastern Time on May 23, 2019.

Consistent with the policies expressed by the City of New York, proposals from certified minority-owned and/or women-owned businesses or proposals that include partnering arrangements with certified minority-owned and/or women-owned firms are encouraged. Additionally, proposals from small and New York City-based businesses are also encouraged.

**PUBLIC NOTICE**

Department of State  
F-2019-0184

Date of Issuance – May 15, 2019

The New York State Department of State (DOS) is required by Federal regulations to provide timely public notice for the activities described below, which are subject to the consistency provisions of the Federal Coastal Zone Management Act of 1972, as amended.

The applicant has certified that the proposed activity complies with and will be conducted in a manner consistent with the approved New York State Coastal Management Program.

In F-2019-0184 or the “Caruso Dock Reconstruction”, the applicant, Michael Mainland, is proposing reconstruction 20’ x 30’ storm damaged- pile supported over water fixed platform within footprint of original platform, replace original 8’ x 32’ floating head dock and 3’ x 20’ gangway, and installation of a 8-pile (40,000 lb.), a new 4-pile lift, and a 2-pile personal watercraft lift. This project is located at 571 East Bay Drive, Long Beach on Reynolds Channel.

The applicant’s consistency certification and supporting information are available for review at: [http://www.dos.ny.gov/opd/programs/pdfs/Consistency/F-2019-0184\\_Caruso\\_Dock\\_Rec\\_App.pdf](http://www.dos.ny.gov/opd/programs/pdfs/Consistency/F-2019-0184_Caruso_Dock_Rec_App.pdf)

Original copies of public information and data submitted by the applicant are available for inspection at the New York State Department of State offices located at One Commerce Plaza, 99 Washington Avenue, in Albany, New York.

Any interested parties and/or agencies desiring to express their views concerning any of the above proposed activities may do so by filing their comments, in writing, no later than 4:30 p.m., 30 days from the date of publication of this notice, or, June 14, 2019.

Comments should be addressed to the Consistency Review Unit, Department of State, Office of Planning, Development & Community Infrastructure, One Commerce Plaza, 99 Washington Ave., Albany, NY 12231, (518) 474-6000; Fax (518) 473-2464. Electronic submissions can be made by email at: [CR@dos.ny.gov](mailto:CR@dos.ny.gov)

This notice is promulgated in accordance with Title 15, Code of Federal Regulations, Part 930.

**PUBLIC NOTICE**

Department of State  
F-2019-0380

Date of Issuance – May 15, 2019

The New York State Department of State (DOS) is required by Federal regulations to provide timely public notice for the activities described below, which are subject to the consistency provisions of the Federal Coastal Zone Management Act (CZMA) of 1972, as amended.

The applicant has certified that the proposed activities comply with and will be conducted in a manner consistent with the federally approved New York State Coastal Management Program (NYSCMP). The applicant’s consistency certification and accompanying public information and data are available for inspection at the New York State Department of State offices located at One Commerce Plaza, 99 Washington Avenue, in Albany, New York.

In F-2019-0380, EVW, LLC is proposing to construct a 4’ x 170’ wide fixed catwalk with stair access, ramp, and float. A 4 foot mowed path to stairs to access fixed catwalk from the landward edge of buffer to landward wetland boundary is also proposed. The project is located at Admiral’s Court Lot #5, East Moriches, NY 11940 in Suffolk County on Harts Cove.

The applicant’s consistency certification and supporting information are available for review at: <http://www.dos.ny.gov/opd/programs/pdfs/Consistency/F-2019-0380EVWLLCLot5.pdf>

Any interested parties and/or agencies desiring to express their views concerning any of the above proposed activities may do so by filing their comments, in writing, no later than 4:30 p.m., 30 days from the date of publication of this notice or June 14, 2019.

Comments should be addressed to the Department of State, Office of Planning and Development and Community Infrastructure, Consistency Review Unit, One Commerce Plaza, Suite 1010, 99 Washington Ave., Albany, NY 12231, (518) 474-6000. Electronic submissions can be made by email at: [CR@dos.ny.gov](mailto:CR@dos.ny.gov)

This notice is promulgated in accordance with Title 15, Code of Federal Regulations, Part 930.

**PUBLIC NOTICE**

Department of State  
F-2019-0381

Date of Issuance – May 15, 2019

The New York State Department of State (DOS) is required by Federal regulations to provide timely public notice for the activities described below, which are subject to the consistency provisions of the Federal Coastal Zone Management Act (CZMA) of 1972, as amended.

The applicant has certified that the proposed activities comply with and will be conducted in a manner consistent with the federally approved New York State Coastal Management Program (NYSCMP). The applicant’s consistency certification and accompanying public information and data are available for inspection at the New York State Department of State offices located at One Commerce Plaza, 99 Washington Avenue, in Albany, New York.

In F-2019-0381, EVW,LLC proposed to construct a recreational dock. Dock structures shall include a 4’ x 210’ fixed catwalk, 4’ x 6.5’ stair access, aluminum ramp (4’ x 20’), and float dock (6’ x 20’) constructed to a “T”. Project also proposes a mowed path through naturally vegetated offer for access to catwalk (approximately 125’ x 4’). The project is located at Admiral’s Court Lot #6, East Moriches, NY 11940 in Suffolk County on Harts Cove.

The applicant’s consistency certification and supporting information are available for review at: <http://www.dos.ny.gov/opd/programs/pdfs/Consistency/F-2019-0380EVWLLCLot6.pdf>

Any interested parties and/or agencies desiring to express their views concerning any of the above proposed activities may do so by filing their comments, in writing, no later than 4:30 p.m., 30 days from the date of publication of this notice or June 14, 2019.

Comments should be addressed to the Department of State, Office of Planning and Development and Community Infrastructure, Consistency Review Unit, One Commerce Plaza, Suite 1010, 99 Washington Ave., Albany, NY 12231, (518) 474-6000. Electronic submissions can be made by email at: [CR@dos.ny.gov](mailto:CR@dos.ny.gov)

This notice is promulgated in accordance with Title 15, Code of Federal Regulations, Part 930.

**PUBLIC NOTICE**

Department of State  
F-2019-0382

Date of Issuance – May 15, 2019

The New York State Department of State (DOS) is required by Federal regulations to provide timely public notice for the activities described below, which are subject to the consistency provisions of the Federal Coastal Zone Management Act (CZMA) of 1972, as amended.

The applicant has certified that the proposed activities comply with and will be conducted in a manner consistent with the federally approved New York State Coastal Management Program (NYSCMP). The applicant's consistency certification and accompanying public information and data are available for inspection at the New York State Department of State offices located at One Commerce Plaza, 99 Washington Avenue, in Albany, New York.

In F-2019-0382, EVW,LLC proposes to construct a recreational dock. Structures shall include a 140' x 4' fixed open-grate catwalk, 4' x 6.5' stair access, aluminum ramp (4' x 20'), and float dock (6' x 20') constructed to a "T". Project also proposes a mowed path through naturally vegetated buffer for access to catwalk (approximately 150' x 4'). The project is located at Admiral's Court Lot #7, East Moriches, NY 11940 in Suffolk County on Harts Cove.

The applicant's consistency certification and supporting information are available for review at: <http://www.dos.ny.gov/opd/programs/pdfs/Consistency/F-2019-0380EVWLLCLOT7.pdf>

Any interested parties and/or agencies desiring to express their views concerning any of the above proposed activities may do so by filing their comments, in writing, no later than 4:30 p.m., 30 days from the date of publication of this notice or June 14, 2019.

Comments should be addressed to the Department of State, Office of Planning and Development and Community Infrastructure, Consistency Review Unit, One Commerce Plaza, Suite 1010, 99 Washington Ave., Albany, NY 12231, (518) 474-6000. Electronic submissions can be made by email at: CR@dos.ny.gov

This notice is promulgated in accordance with Title 15, Code of Federal Regulations, Part 930.

## PUBLIC NOTICE

### Department of State Uniform Code Variance / Appeal Petitions

Pursuant to 19 NYCRR Part 1205, the variance and appeal petitions below have been received by the Department of State. Unless otherwise indicated, they involve requests for relief from provisions of the New York State Uniform Fire Prevention and Building Code. Persons wishing to review any petitions, provide comments, or receive actual notices of any subsequent proceeding may contact Brian Tollisen or Neil Collier, Building Standards and Codes, Department of State, One Commerce Plaza, 99 Washington Ave., Albany, NY 12231, (518) 474-4073 to make appropriate arrangements.

2019-0239 Matter of Brookhaven Expeditors, Andrew Malguarnera, 713 Main Street, Port Jefferson, NY 11777, for a variance concerning safety requirements, including the height under a girder/soffit. Involved is an existing single family dwelling located at 168 Smith Avenue; Town of Brookhaven, NY 11741 County of Suffolk, State of New York.

2019-0240 Matter of Brookhaven Expeditors, Andrew Malguarnera, 713 Main Street, Port Jefferson, NY 11777, for a variance concerning safety requirements, including the required ceiling height and height under a girder/soffit. Involved is an existing single family dwelling located at 21 Curtis Street; Town of Brookhaven, NY 11720 County of Suffolk, State of New York.

2019-0242 Matter of Brookhaven Expeditors, Andrew Malguarnera, 713 Main Street, Port Jefferson, NY 11777, for a variance concerning safety requirements, including the required ceiling height and height under a girder/soffit. Involved is an existing single family dwelling located at 122 Ronkonkoma Blvd; Town of Brookhaven, NY 11720 County of Suffolk, State of New York.

2019-0243 Matter of Brookhaven Expeditors, Andrew Malguarnera, 713 Main Street, Port Jefferson, NY 11777, for a variance concerning safety requirements, including the required ceiling height and height under a girder/soffit. Involved is an existing single family dwelling located at Five Harrison Avenue; Town of Brookhaven, NY 11720 County of Suffolk, State of New York.

2019-0244 Matter of Brookhaven Expeditors, Andrew Malguarnera, 713 Main Street, Port Jefferson, NY 11777, for a variance concerning safety requirements, including the required ceiling height and height

under a girder/soffit. Involved is an existing single family dwelling located at 221 William Floyd Parkway; Town of Brookhaven, NY 11967 County of Suffolk, State of New York.

2019-0245 Matter of Brookhaven Expeditors, Andrew Malguarnera, 713 Main Street, Port Jefferson, NY 11777, for a variance concerning safety requirements, including the required ceiling height and height under a girder/soffit. Involved is an existing single family dwelling located at 50 Lake Grove Blvd; Town of Brookhaven, NY 11720 County of Suffolk, State of New York.

## PUBLIC NOTICE

### Department of State Uniform Code Variance / Appeal Petitions

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2019-0249 In the matter of Schopfer Architects, LLP. David Schlosser, 1111 James Street, Syracuse, NY 13203 concerning safety requirements including a variance including to allow openings that exceed maximum allowable area in an exterior wall.

Involved is a conversion of a portion of an existing building from business and mercantile to residential occupancy, eight stories in height, known as Deys Plaza, located at 401 South Salina Street, City of Syracuse, County of Onondaga, New York.

## PUBLIC NOTICE

### Department of State Uniform Code Variance / Appeal Petitions

Pursuant to 19 NYCRR Part 1205, the variance and appeal petitions below have been received by the Department of State. Unless otherwise indicated, they involve requests for relief from provisions of the New York State Uniform Fire Prevention and Building Code. Persons wishing to review any petitions, provide comments, or receive actual notices of any subsequent proceeding may contact Brian Tollisen or Neil Collier, Building Standards and Codes, Department of State, One Commerce Plaza, 99 Washington Ave., Albany, NY 12231, (518) 474-4073 to make appropriate arrangements.

2019-0251 Matter of Manuela Izquierdo, 22 Champlain Street, Port Jefferson Station, NY 11776, for a variance concerning safety requirements, including the required height under a girder/soffit. Involved is an existing single family dwelling located at 22 Champlain Street; Town of Brookhaven, NY 11776 County of Suffolk, State of New York.

2019-0254 Matter of Richard Trpicovsky, 173 N. Main Street #152, Sayville, NY 11782, for a variance concerning safety requirements, including the required ceiling height in habitable space. Involved is an existing single family dwelling located at 20 All Points Road; Town of Brookhaven, NY 11741 County of Suffolk, State of New York.

2019-0255 Matter of John Moreno, 837 Sayville Avenue, Bohemia, NY 11716, for a variance concerning safety requirements, including the required height under a girder/soffit. Involved is an existing single family dwelling located at 837 Sayville Avenue; Town of Islip, NY 11716 County of Suffolk, State of New York.

2019-0259 Matter of Lynda M. Waring, Six Douglas Street, Carle Place, NY 11514, for a variance concerning safety requirements, including the required height under a girder/soffit. Involved is an existing single family dwelling located at Six Douglas Street; Town of North Hempstead, NY 11514 County of Nassau, State of New York.

**PUBLIC NOTICE**

Department of State  
Uniform Code Variance / Appeal Petitions

Pursuant to 19 NYCRR Part 1205, the variance and appeal petitions below have been received by the Department of State. Unless otherwise indicated, they involve requests for relief from provisions of the New York State Uniform Fire Prevention and Building Code. Persons wishing to review any petitions, provide comments, or receive actual notices of any subsequent proceeding may contact Brian Tollisen or Neil Collier, Building Standards and Codes, Department of State, One Commerce Plaza, 99 Washington Ave., Albany, NY 12231, (518) 474-4073 to make appropriate arrangements.

2019-0257 In the matter of Patricia Sue Mundell, Executor for the Estate of Helen Mundell, 59 Sapsucker Woods Road, Ithaca, NY 14850 concerning safety requirements including a variance for reduction in required height of existing interior handrails and guardrails.

Involved is the certificate of compliance inspection of an existing residential occupancy, two stories in height, located at 315-17 North Albany Street, City of Ithaca, County of Tompkins, New York.

**PUBLIC NOTICE**

Department of Taxation and Finance  
Interest Rates

The Commissioner of Taxation and Finance hereby sets the interest rates for the months of July, August, September 2019 pursuant to sections 697(j) and 1096(e) of the Tax Law, as follows:

For purposes of section 697(j) the overpayment rate of interest is set at 4 percent per annum, and the underpayment rate of interest is set at 7.5 percent per annum. For purposes of section 1096(e), the overpayment rate of interest is set at 4 percent per annum, and the underpayment rate of interest is set at 9 percent per annum. (The underpayment rates set pursuant to sections 697(j) and 1096(e) may not be less than 7.5 percent per annum.) Pursuant to section 1145(a)(1) of the Tax Law, the underpayment rate for State and local sales and use taxes administered by the Commissioner of Taxation and Finance is 14.5 percent per annum. The underpayment rate for the special assessments on hazardous waste imposed by section 27-0923 of the Environmental Conservation Law is 15 percent.

For the interest rates applicable to overpayments (refunds) and underpayments (late payments and assessments) of the following taxes administered by the Commissioner of Taxation and Finance for the period July 1, 2019 through September 30, 2019, see the table below:

7/1/19 - 9/30/19

Interest Rate Per Annum  
Compounded Daily

Commonly viewed tax types	Refunds	Late Payments & Assessments
Income **	4%	7.5%
Sales and use	4%	14.5% *
Withholding	4%	9%
Corporation **	4%	9%
All other tax types	Refunds	Late Payments & Assessments
Alcoholic Beverage	4%	9%
Authorized Combative Sports	4%	9%
Beverage Container Deposits	4%	9%
Cigarette	NA	9%
Congestion Surcharge	4%	9%
Diesel Motor Fuel	4%	9%
Estate	4%	7.5%
Fuel Use Tax	***	***
Generation-Skipping Transfer	4%	7.5%
Hazardous Waste	4%	15%

Highway Use	4%	9%
Medical Marihuana	4%	9%
New York City Taxicab and Hail Vehicle Trip Tax	4%	9%
Metropolitan Commuter Transportation Mobility Tax	4%	7.5%
Mortgage Recording	4%	9%
Motor Fuel	4%	9%
Petroleum Business	4%	9%
Real Estate Transfer	4%	9%
Tobacco Products	NA	9%
Transportation Network Company Assessment	4%	9%
Waste Tire Fee	4%	9%
Wireless Communications Surcharge	4%	14.5%

\* The Tax Law requires the interest rate on sales tax assessments or late payments to be set at 14-1/2% for this quarter. However, if the Commissioner determines that the failure to pay or the delay in payment is due to reasonable cause and not willful neglect, the Commissioner may impose interest at the corporation tax late payment and assessment rate. That rate is 9% for this quarter.

\*\* There are a number of state and local governmental bodies that have interest rates tied to the overpayment and underpayment rates contained in either section 697(j) (Income Tax) or section 1096(e) (Corporation Tax) of the Tax Law. For purposes of section 697(j) and section 1096(e) of the Tax Law, the overpayment rate for this period is 4%. For purposes of section 697(j) of the Tax Law, the underpayment rate for this period is 7.5%. For purposes of section 1096(e) of the Tax Law, the underpayment rate for this period is 9%.

\*\*\* Under section 527(f) of the Tax Law, the interest rates relating to the Fuel Use tax are set pursuant to the International Fuel Tax Agreement (IFTA). For more information regarding IFTA interest rates, see [www.iftach.org](http://www.iftach.org).

For further information contact: Kathleen Chase, Office of Counsel, Department of Taxation and Finance, W. A. Harriman Campus, Albany, NY 12227, (518) 530-4153

For rates for previous periods, visit the Department of Taxation and Finance website: [www.tax.ny.gov/taxnews/int\\_curr.htm](http://www.tax.ny.gov/taxnews/int_curr.htm)

