

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

Lex Realty Company

For a Redetermination of a Deficiency or
a Refund of Unincorporated Business ;
Taxes under Article(s) 16-A of the
Tax Law for the (Year(s) ending May 31, 1960

AFFIDAVIT OF MAILING
OF NOTICE OF DECISION
BY (CERTIFIED) MAIL

State of New York
County of Albany

Martha Funaro , being duly sworn, deposes and says that
she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 14th day of January , 19⁷¹, she served the within
Notice of Decision (or Determination) by (certified) mail upon Lex Realty
Company (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Lex Realty Company
c/o Julius Siegel
291 Broadway
New York, New York
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative
of) petitioner herein and that the address set forth on said wrapper is the last
known address of the (representative of the) petitioner.

Sworn to before me this

14th day of January , 1971.

Joyce S. Van Patten

Martha Funaro

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
LEX REALTY COMPANY : DETERMINATION
for Revision or Refund of Unincorporated :
Business Taxes under Article 16-A of the :
Tax Law for the fiscal year ending May 31, :
1960 :

Lex Realty Company having filed an application pursuant to Section 374 of the Tax Law for refund of unincorporated business taxes under Article 16-A of the Tax Law for the fiscal year ending May 31, 1960, and such application having been denied and a hearing duly demanded and held on February 3, 1970, before Nigel G. Wright, Hearing Officer, and the record thereof having been duly examined and considered,

The State Tax Commission hereby

FINDS:

1. The issues in this case are the timeliness of the application for refund under Tax Law 373(3).

2. The refund claimed is in the amount of \$93.78.

3. The tax return for the fiscal year ending May 31, 1960 was filed on time on or before September 15, 1960.

4. The application for refund was filed on or after August 12, 1965. No previous claim for refund had been made.

5. Taxpayer had a lease from Lexington Realty Corporation on an apartment house known as 1875 Lexington Avenue and also as 156 East 177th Street, Manhattan. The partners in the business were the stockholders in the corporation. The building had 31 apartments and 8 retail stores. It paid rent at \$13,500 a year. It rented out at fixed monthly rentals under rent control. The apartments were unfurnished.

6. The tax return listed gross rents and gave detail as to expenses.

Upon the foregoing findings and all the evidence in the case the State Tax Commission hereby

DETERMINES:

A. The application for refund was not timely filed under Tax Law Section 373 (1).

B. The application for a refund depends on whether taxpayer was engaged in an unincorporated business. This involves questions of fact and of law which cannot and were not shown on the face of the tax return. The provisions of the Tax Law Section 373 (3) that the Commission may grant a refund at any time has, therefore, no application.

C. The application for refund is denied.

DATED: ALBANY, NEW YORK

STATE TAX COMMISSION

January 13, 1971.

Myron Gallman

COMMISSIONER

COMMISSIONER

Milton Korman

COMMISSIONER



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
BUILDING 9, ROOM 214A
STATE CAMPUS
ALBANY, N. Y. 12226

AREA CODE 518
457-2655, 6, 7

STATE TAX COMMISSION

NORMAN F. GALLMAN, ACTING PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

Lex Realty Co.
90 Siegel Julius
STATE TAX COMMISSION
HEARING UNIT
U.B.T. - 167
EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

Albany, New York

January 14, 1971

Lex Realty Company
c/o Julius Siegel
291 Broadway
New York, New York

Please take notice of the Determination of
the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section 386j
the Tax Law any proceeding in court to review an adverse decision
must be commenced within 90 Days after
the date of this notice.

Any inquiries concerning the computation of tax due or refund allowed
in accordance with this decision or concerning any other matter relat-
ing hereto may be addressed to the undersigned. These will be referred
to the proper party for reply.

Very truly yours,

Nigel G. Wright
HEARING OFFICER

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK
Department of Taxation and Finance

STATE CAMPUS
ALBANY, N. Y. 12226



Lex Realty Company
c/o Julius Siegel
291 Broadway
New York, New York



Julius Siegel
Wright



CHURCH STREET
STATION

STATE OF NEW YORK
STATE TAX COMMISSION

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STATE OF NEW YORK

IN SENATE

January 1, 1900

REPORT OF THE

COMMISSIONER OF THE LAND OFFICE
IN RESPONSE TO A RESOLUTION PASSED BY THE SENATE
JANUARY 1, 1899

ALBANY: J. B. LIPPINCOTT & COMPANY, PRINTERS.
1900.

THE SENATE

RESOLVED, That the Commission of the Land Office be and they are authorized to make a full and complete investigation of the lands owned by the State of New York, and to report thereon to the Senate at its next session.

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DATED: ALBANY, NEW YORK

STATE TAX COMMISSION

January 13, 1971.

Norman Heller

COMMISSIONER

COMMISSIONER

Milton Koenig

COMMISSIONER