

PUBLIC NOTICEDepartment of State
Routine Program Change Notice

STATEWIDE -- Pursuant to 15 CFR 923.84, the New York State Department of State (DOS) hereby gives notice that the federal Office of Ocean and Coastal Resource Management (OCRM) concurred on August 14, 2002 on the incorporation of the City of Newburgh Local Waterfront Revitalization Program (LWRP) into the State's Coastal Management Program (CMP) as a Routine Program Change. DOS requested OCRM's concurrence on this action on October 4, 2000 in a previous notice in the *State Register* which further described the content of the action.

The Local Waterfront Revitalization Program includes the following new or revised enforceable policies: #1, 2, 4, 7, 8, 9, 11, 13, 17, 18, 19, 20, 21, 22, 23, 34, 36 and 39. Other changes to the state's enforceable policies based on the LWRP are essentially the same as those found in state law under 19 NYCRR, Part 600.5.

Pursuant to the State CMP and Article 42 of the Executive Law, the City of Newburgh LWRP was adopted by the City on May 14, 2001 and approved by the New York State Secretary of State on August 20, 2001.

Federal consistency with the City of Newburgh LWRP applies as of the date of this notice.

Copies of the LWRP are available for review at the offices of the NYS Department of State, Division of Coastal Resources, 41 State Street, Albany, New York 12231.

For further information, contact: George R. Stafford, Director, Division of Coastal Resources at (518) 474-6000

PUBLIC NOTICEDepartment of Taxation and Finance
Interest Rates

Pursuant to the provisions of subsection (j) of section 697 of the Tax Law, the Commissioner of Taxation and Finance hereby sets the overpayment rate of interest for the purposes of said subsection for the months of January, February, and March 2004 at 3 percent per annum; and sets the underpayment rate of interest for the purposes of said subsection for the months of January, February, and March 2004 at 6 percent per annum. These rates are applicable to the New York State personal income tax (Article 22 of the Tax Law - except for rates of interest payable by or to an employer with respect to income taxes required to be withheld and paid over by the employer pursuant to Part V of such Article 22), unincorporated business income tax (Article 23 of the Tax Law), estate tax (Article 26 of the Tax Law), gift tax (Article 26-A of the Tax Law), generation-skipping transfer tax (Article 26-B of the Tax Law), the New York City resident income tax (Article 30 of the Tax Law, Chapter 17 of the New York City Administrative Code), the New York City nonresident earnings tax (Article 2-E of the General City Law, Chapter 19 of the New York City Administrative Code), the City of Yonkers resident income tax surcharge (Article 30-A of the Tax Law, Article IX of the Codes and Ordinances of the City of Yonkers) and the City of Yonkers nonresident earnings tax (Article 30-B of the Tax Law, Article X of the Codes and Ordinances of the City of Yonkers).

Pursuant to the provisions of subsection (e) of section 1096 of the Tax Law, the Commissioner of Taxation and Finance hereby sets the overpayment rate of interest for the purposes of said subsection for the months of January, February, and March 2004 at 3 percent per annum; and sets the underpayment rate of interest for the purposes of said subsection for the months of January, February and March 2004 at 6 percent per annum. These rates are applicable to the New York State

corporation tax (Article 9 of the Tax Law), franchise tax on business corporations (Article 9-A of the Tax Law), franchise tax on state banks, trust companies, financial corporations and tax on savings and loan associations (Article 9-B of the Tax Law), tax on national banking associations and production credit associations (Article 9-C of the Tax Law), motor fuel and diesel motor fuel taxes (Article 12-A of the Tax Law), unrelated business income tax (Article 13 of the Tax Law), petroleum businesses tax (Article 13-A of the Tax Law), taxes on alcoholic beverages (Article 18 of the Tax Law), tax on beverage containers (Article 18-A of the Tax Law), taxes on boxing and wrestling exhibitions (Article 19 of the Tax Law), tax on cigarettes and tobacco products (Article 20 of the Tax Law), highway use tax (Article 21 of the Tax Law), interest payable by or to an employer with respect to income taxes required to be withheld and paid over by the employer pursuant to Part V of Article 22 of the Tax Law, tax on lubricating oil (Article 24 of the Tax Law), State and local sales and use taxes administered by the Commissioner of Taxation and Finance (Articles 28 and 29 of the Tax Law), special tax on passenger car rentals (Article 28-A of the Tax Law), real estate transfer tax (Article 31 of the Tax Law), tax on gains from real property transfers (Article 31-B of the Tax Law), franchise tax on banking corporations (Article 32 of the Tax Law), franchise taxes on insurance corporations (Article 33 of the Tax Law), tax on independently procured insurance (Article 33-A of the Tax Law), the special assessments on hazardous waste (section 27-0923 of the Environmental Conservation Law), waste tire recycling and management fee (section 27-1913 of the Environmental Conservation Law), and underpayments or overpayments of the mortgage recording tax (Article 11 of the Tax Law) in cities having a population of one million or more.

No underpayment rate set hereby shall be less than 6 percent per annum. The underpayment rate for taxes on beverage containers and for State and local sales and use taxes administered by the Commissioner of Taxation and Finance shall not be less than 14 percent per annum and the underpayment rate for taxes on lubricating oil shall not be less than 12 percent per annum. The underpayment rate for the special assessments on hazardous waste imposed by section 27-0923 of the Environmental Conservation Law shall be 15 percent.

For further information, including rates for previous periods, contact: Marilyn M. Kaltenborn, Director, Technical Services Division, Department of Taxation and Finance, State Campus, Albany, NY 12227, (518) 485-7820

PUBLIC NOTICE

Uniform Code Regional Boards of Review

Pursuant to 19 NYCRR 1205, the petitions below have been received by the Department of State for action by the Uniform Code Regional Boards of Review. 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 Roy Scott, Codes Division, Department of State, 41 State Street, Albany, NY 12231, (518) 474-4073 to make appropriate arrangements.

2002-1285 Matter of Richard M. Bivone, 308 East Meadow Avenue, East Meadow, NY 11554, for a variance concerning fire-safety requirements with the construction of a three-story of a one-family dwelling without a required automatic sprinkler system.

Involved is the construction of a new one-family dwelling, three stories in height, located at 150 Grandview Drive, Orient, Town of Southold, Suffolk County, State of New York.

2003-0433 Matter of Donald A. Denis, P.O. Box 565, Aquebogue, NY 11931, for a variance concerning fire-safety requirements