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## Greece Town Mall, L.P. v. State

**Supreme Court, Appellate Division, Third Department, New York - April 25, 2013 - N.Y.S.2d - 2013 N.Y. Slip Op. 02807**

Shopping mall owner commenced combined proceeding, pursuant to Article 78 and action for declaratory judgment, to review Empire Zone Designation Board's revocation of its certification as empire zone business enterprise.

The Supreme Court, Appellate Division held that:

- Revocation of mall owner's certification did not violate state constitution's delegation of authority to tax to legislature;
- Revocation could not be made retroactive; and
- Board could not be estopped from revoking certification.

Commissioner of Economic Development's revocation of mall owner's certification as empire zone business enterprise did not violate state constitution's delegation of authority to tax to legislature, where Department of Economic Development did not impose any tax, but merely determined, pursuant to legislative mandate, whether businesses were entitled to credit against legislatively-imposed taxes.

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