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## **Village of Lowville v. County of Lewis**

**Supreme Court, Appellate Division, Fourth Department, New York - November 15, 2013 - N.Y.S.2d - 2013 N.Y. Slip Op. 07581**

Village brought action against county requesting specific performance of a tax exemption agreement.

The Supreme Court dismissed the complaint. Village appealed.

The Supreme Court, Appellate Division, held that county board's adoption of resolution phasing out all tax exemptions for municipal water and sewage treatment facilities constituted a "legislative change" within meaning of agreement, which provided that "legislative change" would modify obligations of the parties to comply with such change. County board was legislative body that exercised county's power through local law or resolution duly adopted by board.

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