

# **Bond Case Briefs**

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## **TAX - NEW YORK**

### **Vanderhoef v. Silver**

**Supreme Court, Appellate Division, Third Department, New York - December 19, 2013 - N.Y.S.2d -112 A.D.3d 1174 - 2013 N.Y. Slip Op. 08486**

County and county executive brought action against State, state entities and officials, and metropolitan transit authority (MTA) which served 12-county metropolitan commuter transportation district that included plaintiff county, challenging metropolitan commuter transportation mobility tax, a payroll tax imposed upon employers and self-employed individuals doing business within district. The Supreme Court granted summary judgment to defendants. County appealed.

The Supreme Court, Appellate Division, held that the metropolitan commuter transportation mobility tax was constitutional.

Even if funding provided to MTA by plaintiff county was disproportionately high when compared to transit services received by plaintiff county in return, MTA undoubtedly provided services to plaintiff county and its residents.