

Bond Case Briefs

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Baldwin Union Free School Dist. v. County of Nassau

Court of Appeals of New York - February 18, 2014 - N.E.3d - 2014 N.Y. Slip Op. 01103

School districts, town, and taxpayers brought related actions challenging county law that purported to repeal county charter and administrative code amendment by New York State Legislature that made county, rather than its component municipalities, liable for all real property tax refunds due to erroneous assessments. The Supreme Court, Nassau County, entered judgment for county, and plaintiffs appealed. The Supreme Court, Appellate Division reversed. County sought leave to appeal.

The Court of Appeals held that:

- County law could not stand in absence of state's express delegation to county of such power to pass law, and
- Legislature had not delegated such power to county.

County law was exercise of constitutional "power of taxation," which could not stand unless state expressly delegated to county such power to pass that law. By requiring taxing districts within county to pay real property tax refunds to taxpayers, thereby relieving county government of that tax refund burden, and specifying that taxing districts would be served with notice of tax certiorari proceedings, county law directly altered assignment of tax burdens and administration of tax system with respect to tax review proceedings.