

# **Bond Case Briefs**

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## **TAX - NEW YORK**

### **Westchester Joint Water Works v. Assessor of City of Rye**

**Supreme Court, Appellate Division, Second Department, New York - September 17, 2014 - N.Y.S.2d - 2014 N.Y. Slip Op. 06208**

Taxpayer commenced tax certiorari proceeding challenging real property tax assessments on parcels. School district intervened. The Supreme Court, Westchester County, denied assessor's motion to dismiss proceedings on ground that notices of petition and petitions were not served upon school district's superintendent, but granted school district's motion to dismiss on same ground. Taxpayer appealed, and assessor cross-appealed.

The Supreme Court, Appellate Division, held that:

- City had standing, in tax certiorari proceeding challenging real property tax assessments, to seek dismissal based on taxpayer's failure to give notice of proceedings to superintendent of school district where parcel was located; and
- Tax certiorari proceeding challenging real property tax assessments was subject to dismissal based on taxpayer's failure, without good cause, to give notice of proceedings to superintendent of school district where parcel was located.