

Bond Case Briefs

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Greater Jamaica Development Corporation v. New York City Tax Com'n

Court of Appeals of New York - July 1, 2015 - N.E.3d - 2015 WL 3965743 - 2015 N.Y. Slip Op. 05620

Taxpayers brought article 78 proceeding challenging city's revocation of charitable tax exemption for public parking facilities that they owned and operated. The Supreme Court, Queens County, dismissed the petition. Taxpayers appealed. The Supreme Court, Appellate Division, reversed. City was granted leave to appeal.

The Court of Appeals of New York held that:

- A taxpayer's federal charitable tax exemption does not create a presumption that the entity is entitled to a charitable tax exemption from New York real property taxes, abrogating *Oorah, Inc. v. Town of Jefferson*, 119 A.D.3d 1179, 990 N.Y.S.2d 669; *Matter of Plattsburgh Airbase Redevelopment Corp.*, 101 A.D.3d 21, 953 N.Y.S.2d 174, and
- Taxpayer's utilization of parking garages to provide below-market, reasonably priced parking did not constitute a charitable use of the parking garages.