

Bond Case Briefs

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George W. & Dacie Clements Agr. Research Institute, Inc. v. Green

Supreme Court, Appellate Division, Third Department, New York - July 30, 2015 - N.Y.S.3d - 2015 WL 4557775 - 2015 N.Y. Slip Op. 06399

After applying for property tax exemption, property owner, which was not-for-profit corporation and which operated farm, restaurant, and bed and breakfast on property, and provided public training and educational information concerning organic and biodynamic farming and gardening, brought proceedings for tax relief urging that its property was tax exempt for several tax years. All proceedings except one were consolidated. Town's board of assessment review determined property was exempt. Petitioner moved for summary judgment. The Supreme Court denied motion. Property owner appealed.

The Supreme Court, Appellate Division, held that no binding agreement had been reached between board and property owner.

Writings between town's attorney and president of property owner were merely agreement to agree to amplified terms of future writing, and were incomplete as to all terms necessarily material to settlement, and thus no binding agreement had been reached between town's board of assessment review and property owner in proceedings brought by property owner urging that its property was tax exempt. Writings described proposed settlement hypothetically referencing terms that settlement would involve, including that town's attorney "would draw the appropriate settlement papers and provide a copy to" property owner "for approval before submitting them to" court, and writings did not anticipate potential statutory conflict identified with respect to refund.