

# **Bond Case Briefs**

*Municipal Finance Law Since 1971*

---

## **TAX - NEW YORK**

### **AJM Capital II, LLC v. Incorporated Village of Muttontown**

**Supreme Court, Appellate Division, Second Department, New York - July 29, 2015 -  
N.Y.S.3d - 130 A.D.3d 1018 - 2015 WL 4546740 - 2015 N.Y. Slip Op. 06335**

Assignee of tax lien certificates for liens on three parcels owned by village brought action to enforce payment under the certificates. The Supreme Court, Nassau County, granted village's motion to dismiss. Assignee appealed.

The Supreme Court, Appellate Division, held that real property tax law that generally permitted municipalities to sell publicly owned land to satisfy tax liens on it did not apply to land held for public use.

Real property tax law that generally permitted municipalities to sell publicly owned land to satisfy tax liens on it did not apply to land held for public use, and thus village was not permitted to consent to the sale of parcels containing public streets in order to satisfy tax lien on property. Property containing public streets was held for public use, property's use as dedicated public streets had not been discontinued, real property tax law only authorized collection of validly levied or charged taxes, and property held for public use was exempted from taxation.