
TAX - NEW YORK

Allegany Mountain Resort, LLC v. Town of East Otto

Supreme Court, Appellate Division, Fourth Department, New York - October 9, 2015 - N.Y.S.3d - 2015 WL 5894848 - 2015 N.Y. Slip Op. 07361

Taxpayer brought proceeding to challenge town's tax assessments for property on which it operated a campground resort facility. The Supreme Court, Cattaraugus County, granted taxpayer's motion for summary judgment, and town appealed.

The Supreme Court, Appellate Division, held that measurements based upon the size of the chassis of each trailer at taxpayer's campground resort facility could not be used to establish that the trailers were 400 square feet or less in size, as required to qualify for exemption from property taxation.

Measurements based upon the size of the chassis of each trailer at taxpayer's campground resort facility could not be used to establish that the trailers were 400 square feet or less in size, as required to qualify for exemption from property taxation for recreational vehicles that are 400 square feet or less, self propelled or towable by an automobile or light duty truck and used as temporary living quarters for recreational, camping, travel or seasonal use. Trailers were vehicles, and their dimensions were thus required to be measured inclusive of load and bumpers.

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