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EXEMPT FACILITIES - NEW YORK

Community Humanitarian Ass'n, Inc. v. Town of Ramapo

Supreme Court, Appellate Division, Second Department, New York - March 2, 2016 - N.Y.S.3d - 2016 WL 802981 - 2016 N.Y. Slip Op. 01458

Non-profit corporation that provided residential housing for low-income families filed action seeking declaratory judgment that real property owned by the corporation was fully exempt from property taxes. The Supreme Court, Rockland County, granted summary judgment in favor of town. Owner appealed.

The Supreme Court, Appellate Division, held that:

- Alleged violation by non-profit corporation of zoning ordinance could not support denial of property tax exemption for use of property for charitable purposes, and
- Fact issue barred summary judgment.

Alleged violation by non-profit corporation of village zoning ordinance, by exceeding certificate of occupancy for building corporation owned which allowed only two residential apartments, could not, without more, support denial of property tax exemption for use of property for charitable purposes.

Genuine issue of material fact as to whether or not non-profit corporation that provided residential housing for low-income families used its real property in a manner consistent with a charitable purpose precluded summary judgment, in corporation’s action seeking declaration that its property was fully exempt from property taxes as property used for charitable purposes.

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