

# **Bond Case Briefs**

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## **TAX - NEW YORK**

### **Westchester Joint Water Works v. Assessor of City of Rye**

**Court of Appeals of New York - June 9, 2016 - N.E.3d - 2016 WL 3189055 - 2016 N.Y. Slip Op. 04438**

Taxpayer commenced tax certiorari proceeding challenging real property tax assessments on parcels. School district intervened.

The Supreme Court, Westchester County, denied assessor's motion to dismiss proceedings on ground that notices of petition and petitions were not served upon school district's superintendent, but granted school district's motion to dismiss on same ground. Taxpayer appealed, and assessor cross-appealed. The Supreme Court, Appellate Division, affirmed as modified. Leave to appeal was granted.

The Court of Appeals held that recommencement of a tax certiorari proceeding is unavailable where such proceeding is dismissed for an unexcused failure to comply with the requirement that, within ten days of the service of the notice of petition and petition on a municipality, a petitioner must mail a copy of the same document to the superintendent of schools of any district within which the property is located; abrogating *Matter of MM 1, LLC v. LaVancher*, 72 A.D.3d 1497, 899 N.Y.S.2d 774, and *Matter of Consolidated Edison Co. of N.Y., Inc. v. Assessor & Bd. of Assessment Review for the Town of Pleasant Val.*, 82 A.D.3d 761, 918 N.Y.S.2d 169.