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Joon Management One Corp. v. Town of Ramapo

Supreme Court, Appellate Division, Second Department, New York - August 17, 2016 - N.Y.S.3d - 2016 WL 4371715 - 2016 N.Y. Slip Op. 05795

Property owner brought action against town seeking a judgment declaring that property's tax assessment was overstated and erroneous.

The Supreme Court, Rockland County, granted town's motion for summary judgment and denied property's owner's motion for leave to amend or to enforce settlement agreement. Property owner appealed.

The Supreme Court, Appellate Division, held that:

- Statute of limitations for tax certiorari proceedings applied to action;
- Town's motion for summary judgment was not premature;
- Supreme Court properly denied property owner's motion for leave to amend; and
- Supreme Court properly denied property owner's cross-motion to enforce alleged settlement agreement.

Statute of limitations for tax certiorari proceedings, which required such proceedings to be commenced after exhaustion of administrative grievance remedies and within 30 days after filing of the final assessment roll, applied to property owner's against town seeking judgment declaring that its property's tax assessment was overstated and erroneous, where gravamen of property owner's claim was that its property was overtaxed.

Town's motion for summary judgment on property owner's claim that its property tax assessment was overstated and erroneous was not premature, despite property owner's assertion to the contrary, where property owner failed to demonstrate how discovery might have lead to relevant evidence or that the facts essential to justify opposition to the motion were exclusively within the knowledge and control of the town.

Supreme Court properly denied property owner's motion for leave to amend its complaint against town challenging tax assessment, where property owner's proposed amendments, which were to add causes of action to recover money had and received and to recover damages pursuant to § 1983 for violation of constitutional rights, were devoid of merit.

Supreme Court properly denied property owner's cross-motion to enforce alleged settlement agreement between owner and town with regard to owner's action against town challenging its property tax assessment, where stipulation of settlement was never approved by town board, thus never becoming binding upon town.

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