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Nearpass v. Seneca County Indus. Development Agency

Supreme Court, Seneca County, New York - August 18, 2016 - N.Y.S.3d - 2016 WL 4419135 - 2016 N.Y. Slip Op. 26264

Property owners commenced Article 78 proceeding claiming that resolution by county industrial development agency (IDA) to provide tax benefits to developer of casino being built in county was void under New York State Industrial Development Act (IDA Act), impermissibly provided public assistance for private purpose, unlawfully failed to specify amount of tax benefit, materially miscalculated and misstated amount of tax benefit, and was null due to attorney conflicts of interest, and that IDA usurped town assessor's authority to value property improvements.

The Supreme Court, Seneca County, held that:

- Casino was a commercial project and recreation facility within the meaning of the IDA;
- IDA's decision to grant tax benefits to casino was not arbitrary and capricious;
- IDA was not required to specify amount of tax abatement;
- IDA's failure to adopt critique of appraisal report on casino's value was not arbitrary and capricious; and
- Powers of town assessor were not preempted by tax agreement.

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