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Congregation Ateres Yisroel v. Town of Ramapo

Supreme Court, Appellate Division, Second Department, New York - January 18, 2017 - N.Y.S.3d - 2017 WL 189197 - 2017 N.Y. Slip Op. 00287

Landowner, a religious not-for-profit corporation, brought action against town, town assessor, and Board of Assessment review, seeking declaration that owner's real property was exempt from real property taxes.

The Supreme Court, Rockland County, granted defendants' motion for summary judgment.

The Supreme Court, Appellate Division, held that landowner's use of real property violated town zoning law, and thus landowner was prohibited from receiving real property tax exemption.

Use of real property owned by landowner, a religious not-for-profit corporation, violated town zoning law, and thus landowner was prohibited from receiving a real property tax exemption. Landowner had illegally erected two trailers on property without obtaining proper permits, and had used primary structure on property as a dormitory and living quarters for over 20 students in contravention of its certificate of occupancy.

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