
TAX - NEW JERSEY

Congregation Chateau Park Sefard v. Township of Lakewood

Tax Court of New Jersey - October 20, 2017 - N.J.Tax - 2017 WL 4768875

Religious congregation brought action challenging county board of taxation's denial of local property tax exemption for residence used as a parsonage.

Cross-motions for summary judgment were filed.

The Tax Court held that residence qualified for parsonage tax exemption even if property where congregation met to worship was not itself tax-exempt.

Residence where clergyman for religious congregation lived was owned by congregation and thus qualified for parsonage tax exemption, even if property where congregation met to worship and engage in religious activities was not owned by congregation and was not itself tax-exempt.

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