

# **Bond Case Briefs**

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## **TAX - NEW YORK**

### **Verizon New York, Inc. v. Supervisors of Town of North Hempstead**

**Supreme Court, Appellate Division, Second Department, New York - February 6, 2019 - N.Y.S.3d - 2019 WL 453961 - 2019 N.Y. Slip Op. 00925**

Property owner filed actions against town, seeking refunds of special ad valorem levies for garbage and refuse collection services against certain “mass” properties, and town filed third-party actions against county and its board of assessors, seeking indemnification under county guaranty.

Following consolidation of actions, the Supreme Court, Nassau County, denied county’s motion for leave to renew its opposition to property owner’s motion for leave to renew its motion for summary judgment, denied county’s successive motion for summary judgment, granted property owner’s motion for summary judgment, and entered judgment in favor of town against county. County appealed.

The Supreme Court, Appellate Division, held that:

- County failed to offer new evidence in support of its motion to renew;
- County’s reimbursement of town pursuant to county guaranty was not prohibited by state constitution’s gift and loan clause; and
- County failed to make sufficient showing to warrant consideration of its successive motion for summary judgment.