

Bond Case Briefs

Municipal Finance Law Since 1971

TAX - NEW YORK

Town of Irondequoit v. County of Monroe

Court of Appeals of New York - December 22, 2020 - N.E.3d - 2020 WL 7497940 - 2020 N.Y. Slip Op. 07689

Towns brought hybrid Article 78 proceeding and declaratory judgment action against county and several of its officials, alleging that county was required to credit towns for amount of unpaid maintenance charges, or to guarantee those amounts, that towns assessed against individual properties, for performing services such as cutting grass or removing weeds following property owners' failure to maintain their property themselves.

The Supreme Court, Monroe County, granted towns' petition and denied county and officials' motion to dismiss. County and officials appealed. The Supreme Court, Appellate Division, reversed. Towns appealed.

The Court of Appeals held that counties were required to guarantee and credit towns in connection with certain "unpaid delinquent taxes" assessed by towns.