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TAX - NEW JERSEY

Options Imagined v. Parsippany-Troy Hills Township

Tax Court of New Jersey - October 31, 2022 - N.J.Tax - 2022 WL 16584951

Taxpayer, a non-profit corporation, appealed after county tax board denied charitable property tax exemption for property at issue, which was located in township, for multiple years.

Township moved for summary judgment to dismiss appeals, and taxpayer cross-moved for summary judgment entreating Tax Court to grant exemption.

The Tax Court held that taxpayer's property was used in furtherance of organizational purpose.

Property of taxpayer, a non-profit corporation created to provide support services to adults with disabilities, was reasonably necessary for accomplishment, and integral part, of activities in pursuit of function forming basis for property tax exemption, and thus was used in furtherance of organizational purpose, as necessary for taxpayer to obtain property tax deduction; property was used to provide resident with housing and support services approved by Department of Human Services, Division of Development Disabilities (DDD), and was reasonably necessary and integral to care and well-being of resident, while sole resident was son of taxpayer's creator, additional resident was anticipated to reside in property and receive similar support services, and taxpayer absorbed some costs other taxpayers would otherwise have borne.

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