

# **Bond Case Briefs**

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## **TAX - NEW YORK**

### **Andrews v. Incorporated Village of Freeport**

**Supreme Court, Appellate Division, Second Department, New York - November 15, 2023 - N.Y.S.3d - 2023 WL 7561283 - 2023 N.Y. Slip Op. 05727**

In article 78 proceeding, real property owner petitioned to vacate tax lien, which arose from owner's failure to pay tax bill, to which amount due on unpaid water bill had been transferred.

The Supreme Court, Nassau County, denied petition as untimely and dismissed proceeding. Property owner appealed.

The Supreme Court, Appellate Division, held that statute of limitations for commencing article 78 proceeding began to run upon owner's receipt of tax bill.

In article 78 proceeding brought by real property owner, who sought to vacate tax lien that arose from failure to pay tax bill, to which amount of unpaid water bill had been transferred, against village, statute of limitations that required that proceeding be commenced within four months after determination to be reviewed became final and binding began to run upon owner's receipt of tax bill, rather than his receipt of water bill, and thus village failed to meet burden of establishing owner received notice of final and binding determination more than four months before he commenced proceeding; owner sought order vacating lien, and there was no evidence in record as to when owner received tax bill, only that arrears from water bills were transferred to tax bill sometime after last day of year village issued water bill.