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Sisters of the Presentation of the Blessed Virgin Mary v. Van Wagenen

Supreme Court, Appellate Division, Third Department, New York - January 11, 2024 - 223 A.D.3d 987 - 202 N.Y.S.3d 814 - 2024 N.Y. Slip Op. 00100

Not-for-profit corporation sought judicial review of town's board of assessment affirming assessor's determination denying real estate tax exemptions for two parcels of land that had previously qualified as exempt as being used for religious and educational purposes.

Following a bench trial, the Supreme Court determined that corporation was entitled to a partial tax exemption for the portions of the subject property it actually used. Corporation appealed.

The Supreme Court, Appellate Division, held that corporation was entitled to continued real property tax exemption only for the portion of its property that was still being used for an exempt purposes and not for areas that were vacant and unused.

Not-for-profit corporation that owned property that had previously qualified as exempt from real property taxes as being used for religious and educational purposes was entitled to continued exemption only for the portion of the property that was still being used for those purposes as a playground for students and areas that were incidental to such use; remaining portion of property containing a vacant and unused school and mansion that were not safe to use and had no running water, and thus no longer served to further the exempted purpose.