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First United Methodist Church in Flushing v. Assessor, Town of Callicoon

Court of Appeals of New York - November 24, 2025 - N.E.3d - 2025 WL 3259878 - 2025 N.Y. Slip Op. 06526

Church commenced article 7 proceedings against town's property tax assessor and board of assessment review challenging town's denial of religious use tax exemption for parcel of land it owned in rural zoning district.

The Supreme Court granted church's petitions, and defendants appealed. The Supreme Court, Appellate Division, affirmed. Leave to appeal was granted.

The Court of Appeals held that record supported trial court's finding that town failed to discharge its burden to prove zoning violation sufficient to defeat church's entitlement to exemption.

Record supported trial court's finding that town failed to discharge its burden to prove zoning violation sufficient to defeat church's entitlement to religious use tax exemption for either of tax years in question, in light of evidence that, although church may have purchased property in rural zoning district with intention of using it as "retreat," its actual use of property was to clear approximately one acre of parcel and, on that cleared area, grow vegetables for charitable distribution to low-income residents.

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