

## OBTAINED EXEMPTION UNDER REAL PROPERTY TAX LAW § 420-A

Peter Lutz and Henry Zomerfeld were successful in obtaining an exemption under Real Property Tax Law § 420-a for a non-profit client's medical office that it purchased in the City of Rochester. The City initially denied the exemption because the property was leased to a third-party. After demonstrating that the lessee was a related non-profit entity carrying out the mission of the non-profit lessor, the Rochester Board of Assessment Review recommended the Assessor grant the exemption. The Assessor accepted the recommendation and granted the exemption. As a result, the property is wholly exempt from property taxes for this year. The exemption will remain subject to annual renewal.

### **Attorneys**

Peter Lutz

Henry Zomerfeld

### **Practices & Industries**

Real Estate Leasing

Real Property Tax Assessment &  
Eminent Domain