

REAL PROPERTY TAX REFUNDS IN EXCESS OF \$1.3M FOR EXEMPTION LITIGATION

Successfully resolved multi-year litigation on behalf of a New York-based hospital and healthcare system resulting in sizeable refunds to the client. The litigation concerned the allocation of the Real Property Tax Law Section 420-a exemption for nonprofit entities based on the use of the properties. New York law imposes a two-part test to qualify for the exemption: the property must be both owned by the exempt entity and used for an exempt purpose. What constitutes an exempt use by the entity has been a source of increasing litigation in New York as taxing jurisdictions, facing fiscal restraints, are more aggressive in denying exemptions. The resolution of the litigation included the proper allocation of the property tax exemption and resulted in tax refunds with interest, which in total exceeded \$1.3 million.

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