

Nonprofit Property Tax Exemptions Case List

Case Name	Summary of Exemption Holding
Aish Hatorah New York, Inc. v Passaic City, Tax Court of NJ July 10, 2019	property used as residence for unmarried orthodox Jewish women for instruction, prayer and spiritual counseling qualifies
Authentic Life Ministries, Inc. v McClain, Tax Commr of Ohio, OH Bd of Tax Appeals (3/4/19)	2d & 3d fl of property not eligible for exemption despite intention for future exempt use where the owner didn't show that it was "actively working toward actual use"
Brookdale Physicians' Dialysis Assoc., Inc. v Dept. of Finance, 2018 Slip Op 31841(U) (August 8, 2018),	property owned by nonprofit that also funds a nearby nonprofit hospital exempt despite triple net lease to for profit medical group where medical group provides dialysis services to hospital and is otherwise closely affiliated
Christian Mission John 316 v Passaic City, Superior Ct of NJ Appellate Div. August 30, 2019	warehouse under renovation for use as church did not qualify despite services being held for construction crew, which included some members and/or spouses of about 20 minutes before starting work. No C of O indicates property was not open to the public for worship
Cong Or Yosef v Town of Ramapo, 48 AD3d 731 (2008 Slip Op 01696)	use in violation of zoning precluded exemption
<i>Economic Opportunity Commn of Nassau Cty v Village of Hempstead</i> , 148 AD2d 570 (2d Dept 1989) –	donated property found to need extensive repairs. Lack of funding resulted in denial of exemption.
Faith United Methodist Church, Tennessee State Bd. Of Equalization (March 22, 2019)	vacant church purchased but not in current use on a continuous basis didn't qualify even if no non-exempt use
Genesee Hospital v Wagner, 47 AD2d 37 (4th Dept 1975)	portion of property used by doctors for private practice not exempt
Geneva General Hospital v Assessor of Town of Geneva, 108 AD3d 1043, 4th Dept 2013)	property used in violation of zoning not exempt
Grace Community Church, Tennessee State Bd. Of Equalization (January 11, 2018)	vacant land not in current use not eligible
International Fellowship, Inc. v Comerford, (unreported) Slip Op 50114(U) 2001 WL 1750612	property used for residential use by organization's officers not exempt
Matter of Ahavas Chaverim Gemilas Chesed, Inc. v Town of Mamakating, 99 AD3d 1156 (3d Dept 2012)	property owned by exempt entity but leased to another entity to operate a summer camp in violation of necessary permits and variances not exempt
Matter of Chung Te Buddhist Assn of NY, Inc. v Kusterbeck, (unreported) 2003 WL 22798826	portion of property used for residential purposes by visit teachers & clergy qualifies
Matter of Greater Jamaica Development Corp v NYC Tax Commission, 25 NY3d 614 (2015)	Federal exemption not controlling in NY
Matter of Hutterian Brethren in New York, Inc. v Town of Hunter, 181 Misc 2d 776 (Sup Ct Greene County, 1999)	property owned by religious organization occupied communally by lay members of the order who take vows of poverty and who work in factory owned by organization exempt.
Matter of Legion of Christ, Inc. v Town of Mt Pleasant, 24 Misc3d 706 (Sup Ct Westchester County 2009)	interrelated nature of owning and leasing entity rendered it unnecessary to examine whether lease was at a profit but no profit found anyway
Matter of Maetremum of Cybele, Magna Mater, Inc. v McCoy, 24 NY3d 1023 (2014)	residential use by religious group where communal living was part of practice and property otherwise used for worship

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Matter of Merry-Go-Round Playhouse, Inc. v Assessor of City of Auburn, 24 NY3d 362 (2014)	apartment property owned by nonprofit theater to house actors during period of rehearsals and performances exempt where other housing was expensive and limited and where actors and directors could meet
Matter of Sailors' Snug Harbor v Tax Commn of City of NY, 26 NY2d 444 (1970)	allocation between taxable and exempt portions of property need not be based on a physical allocation
Matter of Yehudi v Town of Ramapo, 109 AD2d 744 (2d Dept 1985)	property used as residence of part time caretaker who has an unrelated full-time job is not exempt
Oorah, Inc. v Town of Jefferson, 119 AD3d 1179 (3d Dept 2014)	operation without special use permit where no zoning violation but without cert. of occ. Where valid permits for work existed no bar to exemption
Queer Community Healing Center, Tennessee State Bd. Of Equalization (May 7, 2018)	67 acres of land with 4 cabins and 2 barns. Future use unclear but current use not clearly for members. Some temporary residents were squatters mostly unused. Not exempt
Sisters of Saint Joseph v City of NY, 49 NY2d 429 (1980)	where statute allows for leasing of property by one nonprofit to another where the lessee uses the property for an exempt purposes the rent cannot exceed carrying, maintenance and depreciation cost.
Trimount Foundation, Inc. v City of Newton, MA Appellate Tax Bd., 2019-1	property owned by affiliate of Opus Dei formed to manage properties and finances of other Opus Dei affiliates used to house members of Opus Dei known as Numeraries who are mostly lay people who agree to live by the tenets of Opus Dei exempt
VA Attorney General Opinion, August 9, 2019	Property owned by a single member LLC owned by an exempt entity that does not independently qualify for exemption is not eligible for exemption.