

REAL PROPERTY
TAX &
CONDEMNATION

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Five Counties to Cease Single Judge Assignment of Tax Certiorari and Possibly, Condemnation Proceedings

On January 1, 2010, the five counties of Orange, Rockland, Putnam, Westchester and Dutchess, will cease assigning all of their tax certiorari cases to Judge John LaCava. This decade plus long assignment scheme will be replaced with each county assigning their tax certiorari cases (and possibly condemnation proceedings) to their own respective County Supreme Court Justices. Thus, taxpayers having property in Orange County will now be assigned an Orange County Supreme Court Justice.

This is a potentially negative development for taxpayers, as having a single judge from one county being assigned to all of these proceedings resulted in the development of expertise in both law and valuation principles in a single judiciary. It also distanced the judiciary from possible influences of constituency. Additionally, both Justice Thomas A. Dickerson and Justice John LaCava developed numerous areas of the law that had lain dormant or where practice had been subject to prior practice principles or century old case law, which withstood appellate review, resulting in greater clarity, uniformity and objectivity for both municipal and taxpayer practitioners. On the positive side, due to the voluminous cases assigned to a single judiciary, case back logs were notorious. Presumably, returning the proceedings to the five counties should reduce those back logs.

We will determine the basis for this procedural change and advise if a request to reverse this decision is plausible. ■

If you require further information regarding the information presented in this Legal Alert and its impact on your organization, please contact any of the members of the Practice Area listed on the front of this Alert.