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THE TAX COURT COMMITTEE ON OPINIONS

TAX COURT OF NEW JERSEY

Patrick DeAlmeida
Presiding Judge



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Re: The Hebrew Academy v. Township of Egg Harbor
Docket No. 014709-2014

Dear Counsel:

This letter constitutes the court's opinion after trial with respect to whether the subject property is exempt from local property taxes for tax years 2013 and 2014 pursuant to N.J.S.A. 54:4-3.6 as a building actually used for school purposes. For the reasons explained more fully below, the court concludes that plaintiff's use of the subject property did not satisfy the statutory criteria for an exemption for tax years 2013 and 2014. The matter will proceed to trial on plaintiff's challenge to the quantum of the assessments on the property.

I. Findings of Fact and Procedural History

The following findings of fact are based on the testimony of the trial witnesses and the exhibits admitted into evidence during trial. R. 1:7-4.

The plaintiff is The Hebrew Academy. The trial record does not include plaintiff's articles of incorporation, by-laws or other foundational documents. It is not possible, therefore, to determine the purpose for which the organization was created. The municipality does not dispute, at least for the present tax years, that plaintiff is a non-profit organization and that one of its purposes is to operate a school. The court will accept for purposes of this opinion that plaintiff is a non-profit organization authorized to operate a school.¹

Plaintiff is the owner of real property in defendant Egg Harbor Township, Atlantic County. The property is designated in the records of the municipality as Block 2112, Lot 3 and is commonly known as 6814 Black Horse Pike.

The property is approximately 15.4 acres and contains a building of approximately 40,400 square feet. Prior to its purchase by plaintiff, the building served as the headquarters for a bank, as well as a retail branch of the bank. Prior to the tax years in question, plaintiff purchased the property and converted the headquarters, which comprised approximately 33,300 square feet of building space on 13.99 acres, to a school. The remaining approximately 7,160 square feet of the building on 1.44 acres stayed in operation as a retail bank branch. The prior owner of the property operated the bank branch under a lease with plaintiff. The bank branch is of a typical design with a long marble counter for teller service, a walk-in safe, open space, and

¹ In the pleadings, other documents submitted to the court, and trial testimony, plaintiff is referred to as The Hebrew Academy, Trocki Hebrew Academy, and The Hebrew Academy of Atlantic County. Because the foundational documents naming the organization are not in the record, the court will refer to plaintiff by the name appearing on the Complaint.

drive-up banking windows. The only door connecting the bank branch to the school was sealed with sheetrock after plaintiff purchased the property. Windows between the bank branch and school areas were covered by plywood to prevent visual access between the bank branch and student dormitories.²

For many years, the municipal tax assessor considered the portion of the property operated as a school to be exempt from local property taxes pursuant to N.J.S.A. 54:4-3.6, as property actually used as a school. In addition, she considered the bank branch to be subject to local property taxes as income producing property. Plaintiff was in agreement with that approach and paid local property taxes on the bank branch portion of the property. It is the former bank branch that is the subject of this appeal.

In 2012, the bank informed plaintiff that it was not interested in renewing its leasehold interest, which expired on September 30, 2012. The bank scheduled its last day of business at the branch for September 14, 2012. On that day, the bank branch was vacated.

Dr. Ira M. Trocki, Chairman of plaintiff's Executive Board, testified that after he learned that the bank was vacating the property, he formed an intention to convert the former bank branch into a Beis Midrash, an area for older students to study the Torah, Hebrew and other subjects. He also testified, however, that plaintiff would continue to offer the bank branch for lease in the hope that the property would generate rental income for the school.

On July 31, 2012, Dr. Trocki completed an Initial Statement of Organization Claiming Property Tax Exemption for the bank branch for tax year 2013. The form is mostly incomplete.

² It is not entirely clear from the trial record whether plaintiff operates the school at the subject property or if the school is operated by a separate entity related to plaintiff. The court need not resolve this issue, as the identity of the entity that operates the school is not a fact necessary for resolution of plaintiff's claims with respect to tax years 2013 and 2014.

All spaces seeking information relating to plaintiff's incorporation are blank. In the space labeled "State each building in size in square feet" the applicant handwrote "School." In the space labeled "if vacant land, state use and area size for each use. If not used, state none" the applicant handwrote "School." It is not clear why this portion of the application is completed, given that it is undisputed that the property is not vacant land. Three boxes on the application are checked indicating that: (1) the building is used for the purpose stated in Section 5 of the application, although Section 5 of the application is blank; (2) that the building is not rented to an entity that is not the owner; and (3) that no commercial business is conducted on the property.

On October 3, 2012, the municipal tax assessor informed Dr. Trocki that the application for an exemption was denied. The letter provided in relevant part as follows:

I inspected the property on both October 2, 2012 and October 3, 2012 and found that the portion of the building previously used as a bank, which you are now making application for as a school, was not being used as a school by the adjacent Hebrew Academy or any other entity. The area of the building once used as a bank, as recently as September 2012, appeared to still be a bank.

If you are in disagreement with my decision you may file a tax appeal with the Atlantic County Board of Taxation located at 5909 Main Street, Mays Landing, NJ 08330 on or before May 1, 2013.

If you have any questions of [sic] comments I can be reached at, 926-4083.

After receipt of that communication, Dr. Trocki contacted the assessor by telephone to discuss the denial of the exemption. On October 24, 2012, he followed up with a written correspondence to the assessor that provided in relevant part as follows:

This is to inform you, that the space Wells Fargo Bank occupied at 6814 Black Horse Pike in our school building as of September 2012 has been used for school purposes. In fact, I personally had a meeting with the Rabbi there in the end of September. And we will continue use [sic] the area of this building for school purposes.

I ask and demand by law that we will not be charged real estate taxed [sic] for 2013. This is no different than lots of charities such as churches and other charitable organizations that do not pay real estate taxes. These churches and other charities have space in their building that they rarely or never use but yet they do not pay taxes on that space. This case we have is no different. I ask that this be done as soon as possible that we do not have to go into the expense of hiring an attorney and go into the court system, as this is a hardship already for our financially strapped institution.

On the following day, October 25, 2012, the tax assessor responded in writing to Dr.

Trocki. Her letter provided in relevant part as follows:

As a follow-up to our conversation and in response to your correspondence of October 24, 2012, please be advised of the following. The state law is very clear that a property must be used for its intended exempt purpose as of October 1 of the prior tax year. On October 2, 2012, as well as on October 3, 2012, I personally inspected and found the area of the building for which you have filed a claim for tax exemption as a school was in my opinion a vacant bank.

On October 2, 2012, there was a sign posted to the front door of the bank stating that your previous tenant, Wells Fargo, was conducting their last business day there on September 14, 2012. In addition, I observed a real estate sign (photograph enclosed) on the front lawn of the bank building which read "Bank Site For Rent."

My records indicate that no site plan approval has been granted by the Township for you to expand the school use into the bank building. To the best of my knowledge you need certain land use approvals before you're able to convert the bank use to a school.

As stated in my denial letter of October 3, 2012, you may file a tax appeal with the Atlantic County Board of Taxation located at 5909 Main Street, Mays Landing, NJ 08330 on or before May 1, 2013, if you disagree with my findings.

The assessor did not receive a response to her correspondence.³

³ The record also contains an email that the assessor sent to a township official on October 24, 2012. In the email the assessor described her interaction with Dr. Trocki as follows:

Having concluded that the property did not qualify for an exemption, the assessor set the assessment on the property for tax year 2013 as follows:

Land	\$ 366,000
Improvement	<u>\$1,130,800</u>
Total	\$1,496,800

A municipality-wide revaluation was implemented in Egg Harbor Township for tax year 2013.

As a result, the assessment reflects 100% of the assessor's determination of true market value.

Dr. Trocki just called and told me that he was not using the portion of the Hebrew Academy that was once the bank because the bank had just moved out and the Hebrew Academy was thinking about how best to use it. When I told Dr. Trocki that he had to be using the bank portion for school purposes, its intended exempt purpose by October 1 of the prior year he all of sudden [sic] said that he was using the area for meetings. When I told Dr. Trocki that I didn't think so he lashed out at me. He started screaming that what I was saying was outrageous, he said this many times. While still yelling and in the most offensive manner he accused me of taking this position of denying the exemption application because it was a Jewish facility. He screamed that he knew of many churches that don't use all the rooms in their church.

I said that I was sorry that he was upset and I suggested that he file an application for next year that maybe the school would be eligible then. I said that as my denial letter stated that he could file a tax appeal. Dr. Trocki said that he was going to call the mayor and the press. At some point I told Dr. Trocki that I was going to have to end our conversation and I think he hung up on me.

Dr. Trocki's words and tone were completely disrespectful and abusive.

At an evidentiary hearing, the tax assessor recounted her interaction with Dr. Trocki, her voice breaking on the witness stand, in testimony factually consistent with her email. Dr. Trocki admitted having had a conversation with the tax assessor but denied making any offensive comment to her.

The assessment remained on the property for tax year 2014. The Chapter 123 average ratio for the municipality tax year 2014 is 93.60. When the ratio is applied to the assessment the implied equalized taxable value is \$1,599,142 ($\$1,496,800 \div .9360 = \$1,599,142$).

The statutory deadlines for establishing jurisdiction in this court to challenge the tax years 2013 and 2014 assessments on the subject property passed with no action taken by plaintiff.

On August 22, 2014, plaintiff filed with the Atlantic County Board of Taxation petitions of appeal challenging the denial of the exemption on the property for tax years 2013 and 2014 and the quantum of the assessments for those years.

On September 18, 2014, the County Tax Administrator notified plaintiff that the county board had decided that the petitions were untimely.

On October 2, 2014, plaintiff filed a Complaint in this court challenging the county board's decision.

On October 28, 2014, the court issued an Order to Show Cause why the Complaint should not be dismissed for want of jurisdiction due to untimely filing.

On February 6, 2015, the court held an evidentiary hearing with respect to the timeliness of the Complaint. After the hearing, the court issued a bench opinion finding that because of the assessor's use of incorrect mailing addresses plaintiff did not receive the assessor's October 25, 2012 letter reiterating the denial of the exemption or the statutorily required notice of assessment cards for tax years 2013 and 2014. See N.J.S.A. 54:4-38.1. The court also found that plaintiff's first notice of the final denial of its exemption application and the assessments on the property for tax years 2013 and 2014 was after issuance of a tax sale certificate for the taxes not paid on the subject property beginning with tax year 2013. The court concluded plaintiff filed its

Complaint within a reasonable time after notification, establishing jurisdiction in this court with respect to the exemption denial and assessments for tax years 2013 and 2014. See Centorino v. Township of Tewksbury, 18 N.J. Tax 303 (Tax 1999).

The court subsequently held a trial with respect to the question of whether the subject property satisfied the statutory criteria for an exemption for the tax years in question pursuant to N.J.S.A. 54:4-3.6 as property actually used as a school.

The testimony established that as of October 1, 2012, the relevant date for tax year 2013, the bank branch was vacant and was not being used for any school purpose by plaintiff. In fact, the bank branch was subject to a commercial lease until September 30, 2012, the day before the critical date. While the bank vacated the premises approximately two weeks before the expiration of the lease, plaintiff did not convert the bank branch to school use prior to October 1, 2012.

As of October 1, 2013, the relevant date for tax year 2014, the bank branch remained vacant. Photographic evidence admitted at trial establishes by a preponderance that the bank branch was vacant as late as February 25, 2015, long after both relevant tax years. On that date, a sign announcing the September 14, 2012 final day of business for the bank branch remained on a dirty floor of the building, in close proximity to the front door. The bank branch contained no furniture, no tables, no study areas, no bookshelves, no computers, no chalkboards, no desks, no lamps or any other furniture that would suggest use of the space as a school. The only significant features in the space were a marble customer counter typical of a bank branch, and low marble walls typical of a divider between a bank branch customer service area and work areas. A coil of telephone wires left by the bank in 2012 remained on the floor, along with bits of plaster which appear to be from deterioration of the ceiling. The door between the former

bank branch and the school remained sealed. To enter the former bank branch from the school one has to exit the school building, cross an outside area and enter the former bank branch through its front door.

The municipal building inspector testified that during a February 25, 2015 inspection of the property he observed that the former bank branch had no electrical power or water service. In addition, he testified that the fire suppression sprinklers and alarm system had been manually shut off, a condition for which he issued a violation. He also testified that he observed a landscaping business being conducted out of the basement of the building, although he could not determine if the lawn mowers, containers of fertilizer, and other materials related to the business were being stored under the former bank branch, as there was no direct access to the basement from the former bank branch.

The municipal fire inspector corroborated the building inspector's testimony. He testified that his department conducts annual fire safety inspections of the subject property. According to his credible testimony, on annual visits by the inspector or his staff no activity was observed in the former bank branch. He testified that the only thing he saw in the former bank branch during his visits was the sign on the floor announcing the last day of business for the bank branch.

The municipal tax assessor, who inspected the property both after the initial exemption application and on February 25, 2015, corroborated the testimony of the two other officials. She testified that the empty space looked no different in February 2015 than it did in September 2012, except that it appeared "dirtier." Her observations lead her to conclude that the building had been abandoned.⁴

⁴ An October 15, 2014 inspection report by a county environmental official reported that the inspector "called facility; number is out of service." In addition, the report notes that

The testimony of two officers of plaintiff did little to undermine the testimony of the municipal officials. Dr. Jared S. Videll, plaintiff's President, testified that the former bank branch was used for meetings with Dr. Trocki. He quantified the frequency of the meetings as "several times over the past couple of years" and "on a Sunday afternoon, every couple of months" and "no less than every three months." He described the meetings as follows: "We'd look at the facility" and "generally walk around." He continued, "We'd look at the building just to make sure, you know, that everything is in order." Dr. Videll testified that the agenda of the meetings was "what we'd like to happen" in the former bank branch space. Plaintiff did not identify a single date on which the meetings described by Dr. Videll took place or any documentary evidence corroborating his testimony.

Dr. Videll described that contents of the former bank space during the years in question as "just whatever was in the bank when it closed" and "it looks like an empty bank, basically." When asked to detail how the meetings were conducted, Dr. Videll testified

It's a bank. There's, you know, there's counters, whatever.

* * *

I think there might have been folding chairs. I don't even remember for sure. But I think there might have been folding chairs and we might have brought them at one time from the school.

* * *

In 12 we might have just walked around and not really sat.

"Inspector drove around facility; it is no longer in operation." Dr. Trocki testified that October 15, 2014 was a religious holiday and that the school was closed that day. The inspector who completed the October 15, 2014 report did not testify at trial. It was not possible, therefore, for the court to determine the credibility of her report. The court does not rely on the October 15, 2014 inspection report as evidence.

Dr. Videll candidly acknowledged that no students or instructors used the former bank branch during 2012, 2013, or 2014.

Dr. Trocki testified that he consulted with “multiple Rabbis” at the former bank branch on how best to use the space as a Beis Midrash. Dr. Trocki’s description of the consultations in the vacant, furniture-free space was most curious:

We’d take a folding chair if we wanted to sit. I like to stand.

* * *

Most of the time these guys like to stand. Religious guys basically stand a lot when they pray and when they talk and give lectures . . .

* * *

[On one occasion] I was able to jump up and sit on the counter while the Rabbi stood. [The Rabbi] was pretty impressed that I could still do that in my old age.

According to Dr. Trocki, the Rabbis stood for between a half hour and five-minutes for the consultations in the former bank branch, including the meeting during which Dr. Trocki sat on the marble counter. Plaintiff did not name any of the Rabbis who attended consultations in the former bank branch, did not provide a single date on which any such consultations took place, and provided no documentary evidence corroborating Dr. Trocki’s testimony with respect to periodic consultations in the former bank branch space.

Dr. Trocki also testified that plaintiff’s Executive Board periodically met in the former bank branch during the years in question. When pressed, Dr. Trocki could not name the members of the Executive Board. He ultimately conceded that during the years in question the Executive Board consisted only of Dr. Trocki and his brother-in-law, Dr. Videll. The “Executive

Board meetings” about which Dr. Trocki testified appear to be the occasions on which he and Dr. Videll would, in effect, inspect the vacant bank branch and discuss their plans for its future use.

Dr. Trocki conceded no students or instructors used the former bank branch during 2012, 2013 or 2014. According to his testimony, the space was not used by students until the end of February or March 2015 when “we brought a lot more chairs and tables, and books and stands for books” into the space for use as a Beis Midrash. Plaintiff produced no evidence beyond Dr. Trocki’s testimony with respect to the use of the former bank branch as a Beis Midrash in 2015. Photographs in evidence quite plainly establish that the former bank branch was vacant and had no furniture in place as of February 25, 2015.⁵

He testified that damage to the roof of the former bank branch during Super Storm Sandy in late October 2012 delayed use of the facility as a Beis Midrash. Plaintiff produced no evidence to corroborate this testimony. The record contains no photographs of damage to the building, documents detailing the effects of the storm, financial records relating to the cost and timing of repairs, or municipal permits issued for reconstruction, repairs or rehabilitation of the building.

In addition, Dr. Trocki testified that municipal officials observed a lack of power at the building in February 2015 shortly after vandals damaged a utilities meter, which caused plaintiff to shut off power to the building. Again, plaintiff produce no evidence to corroborate this testimony. The record does not contain photographs, a police report, repair estimates, financial

⁵ At trial, counsel informed the court that the municipality has filed a Complaint alleging that the school ceased operations entirely and that the entire property does not qualify for an exemption for tax year 2015. The court makes no findings with respect to the use of the school or former bank branch for purposes of the exempt status of the property for tax year 2015. The court includes Dr. Trocki’s testimony with respect to the use of the former bank branch as a Beis Midrash in 2015 only to illustrate that even if Dr. Trocki’s testimony is accepted as true, the former bank branch was not used as a Beis Midrash during 2012, 2013 or 2014.

records relating to repairs, or utilities bills demonstrating utilities use at the building during the years in question. Oddly, Dr. Trocki testified that as of June 16, 2015 trial the damaged utilities meter had not yet been fixed. Yet, he also testified that as of late February or March 2015, the former bank branch was being used as a Beis Midrash.

II. Conclusions of Law

The relevant provisions of the statute provides an exemption from local property taxation for:

all buildings actually used for colleges, schools, academies or seminaries, provided that if any portion of such buildings are leased to profit-making organizations or otherwise used for purposes which are not themselves exempt from taxation, said portion shall be subject to taxation and the remaining portion only shall be exempt

[N.J.S.A. 54:4-3.6.]

The exemption applies only if the use of the building is “not conducted for profit” and the entity seeking the exemption is a non-profit entity that “owns the property in question and is incorporated or organized under the laws of this State and authorized to carry out the purposes on account of which the exemption is claimed” Ibid.

If a building is found to be exempt, “the lands whereon any of the buildings . . . are erected, and which may be necessary for the fair enjoyment thereof, and which is devoted to the purposes above mentioned and to no other purpose and does not exceed five acres” are also exempt. Ibid.

Because they represent a departure from the fundamental approach that all property owners bear their fair share of the local property tax burden, “[t]ax exemption statutes are strictly construed, and the burden of proving entitlement to an exemption is on the party seeking it.”

Abunda Life Church of Body, Mind & Spirit v. City of Asbury Park, 18 N.J. Tax 483, 485 (App. Div. 1999)(citing New Jersey Carpenters Apprentice Training and Educ. Fund v. Borough of Kenilworth, 147 N.J. 171, 177-78 (1996), cert. denied, 520 U.S. 1241, 117 S. Ct. 1845, 137 L. Ed. 2d 1048 (1997); Princeton Univ. Press v. Borough of Princeton, 35 N.J. 209, 214 (1961)). “[A]ll doubts are resolved against those seeking the benefit of a statutory exemption” Chester Borough v. World Challenge, Inc., 14 N.J. Tax 20, 27 (Tax 1994)(quoting Township of Teaneck v. Lutheran Bible Inst., 20 N.J. 86, 90 (1955)). These standards, however, do “not justify distorting the language or the legislative intent” of the exemption statute. Boys’ Club of Clifton, Inc. v. Township of Jefferson, 72 N.J. 389, 398 (1977).

The statutory criteria for a school use exemption are properly summarized as follows. A claimant must demonstrate that: (1) it owns the property; (2) it is organized and authorized to operate a school; (3) the property was actually used as a school; and (4) the operation and use of the property was not conducted for profit. See Carpenters Apprentice Training, *supra*, 147 N.J. at 178; accord Paper Mill Playhouse v. Township of Millburn, 95 N.J. 503, 521-22 (1984).

(1) Ownership of the subject property.

It is undisputed that plaintiff owns the subject property. The court concludes that this factor of the school exemption test is satisfied.

(2) Organized and Authorized to Operate a School.

The township does not dispute that plaintiff is organized and authorized to operate a school. Despite a lack of evidence on this point in the trial record, the court concludes that this prong of the school exemption test is satisfied.

(3) Actual Use as a School.

New Jersey precedents recognize that a school is an institution such as a “primary or secondary school that teaches children in a traditional manner, is accredited, and awards diplomas.” Carpenters Apprentice Training, *supra*, 147 N.J. at 180 (and the cases cited therein). The municipality does not dispute that during 2013 and 2014 a school was operated on the portion of the subject property that has long been considered exempt.

The dispute before the court is whether plaintiff actually used the former bank branch as a school during the relevant periods. The court concludes that beginning October 1, 2012 and through the end of 2014, plaintiff did not actually use the former bank branch as a school.

No witness testified that the former bank branch was used by a student or faculty member of the Hebrew Academy for studying or instruction at any time in 2012, 2013 or 2014. Plaintiff concedes that the space was not used during those years as a classroom, study space, gymnasium, cafeteria, library, dormitory, faculty lounge, administrative office, supply closet or any other school-related function. No instruction, learning or edification of students took place in that space. During the years in question, the space contained no desks, bookshelves, chalkboards, lockers, pens, paper, computers or text books. The space was empty. The door connecting the space to the operating school was sealed shut with sheetrock. Windows in the space from which one could see the school area were covered with wood.

Plaintiff contends that the school use of the space consisted of periodic Executive Board meetings and consultations with Rabbis regarding possible use of the space as a Beis Midrash. The Executive Board meetings about which Dr. Trocki testified were little more than Dr. Trocki and the sole other Board member walking through the space a few times a year to inspect it and discuss how it might one day be used for school purposes. Plaintiff did not produce any

evidence establishing a date on which an Executive Board meeting was held in the former bank branch, an agenda for any meeting, or minutes of what transpired. Interpreting the evidence in the best light for plaintiff, Dr. Trocki and Dr. Videll would sometimes bring folding chairs into the space and sit for approximately a half hour discussing plans for the future use of the space. Apparently, the folding chairs would be removed after the meetings, as the space has been observed as entire devoid of furniture on a number of occasions and Dr. Videll could not recall if there ever was a place to sit in the space. The evidence hardly paints a picture of the former bank branch being used as an essential meeting place for the operation of the school.

In addition, Dr. Trocki testified that he held consultations with multiple Rabbis in the former bank branch during the years in question. He did not identify any Rabbi with whom he consulted in the space. Nor did he identify a date on which any consultation took place or produce any documentary evidence corroborating his testimony. Dr. Trocki's testimony with respect to the consultations was unusual. According to his testimony, on multiple occasions he and various Rabbis met in the vacant space for a half hour to forty-five minutes at a time with Dr. Trocki sitting on a marble bank customer counter or standing and the Rabbis standing because "religious guys like to stand" discussing the potential future use of the former bank branch. It is hard for the court to imagine much of educational value being visited on the Hebrew Academy's students from these consultations. Nor, apparently, did the consultations result in much advancement of the school's mission, as by Dr. Trocki's admission the former bank branch remained vacant and unused by students during all of 2013 and 2014.

The court finds that the evidence introduced at trial establishes by a preponderance that the former bank branch was vacant on October 1, 2012 and remained vacant through the remainder of that year and all of 2013 and 2014. In addition, the court finds that the evidence

establishes by a preponderance that while Dr. Trocki and Dr. Videll may have had genuine intentions to convert the space into a Beis Midrash, those intentions did not come to fruition during the tax years in question. The occasional meetings between Dr. Trocki and Dr. Videll in the space were more likely than not inspections of the vacant space and opportunities to speculate on its potential future use. In addition, the court finds that any consultations that Dr. Trocki had with Rabbis in the space, the number of which cannot be determined from the evidence introduced at trial, were likely short in duration, given that there was no furniture in the space, and were, like the meetings with Dr. Videll, more in the nature of an inspection of the space for the purpose of estimating how it might in the future be used as a Beis Midrash.

Based on these factual findings, the court concludes that the former bank branch space was not actually used for school purposes from October 1, 2012 through December 31, 2014. The use of the property, therefore, did not qualify for an exemption pursuant to N.J.S.A. 54:4-3.6 for tax years 2013 and 2014.

(4) Use of the Property Not for Profit.

The municipality does not contend that the subject property was used for profit-making purposes during the years in question. The court makes no conclusions with respect to whether plaintiff's admission that it offered the vacant bank branch space for commercial lease during the relevant years would preclude a finding that the property was used for an exempt purpose.

The court will enter Partial Judgment upholding the assessor's denial of an exemption for the property pursuant to N.J.S.A. 54:4-3.6 for tax years 2013 and 2014. The court will schedule trial on plaintiff's challenge to the quantum of the assessments for those years.

Very truly yours,

/s/Hon. Patrick DeAlmeida, P.J.T.C.