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This memorandum is uncorrected and subject to revision before
publication in the New York Reports.

No. 90 SSM 63
In the Matter of Eternal Flame of
Hope Ministries, Inc.,
Respondent,
v.
Lori King, as Assessor of the
Town of Highland, et al.,
Appellants.

Submitted by Michael Davidoff, for appellants.
Submitted by Terry S. Forman, for respondent.

MEMORANDUM:

The order of the Appellate Division should be affirmed
with costs.

Because petitioner is a religious organization

utilizing the subject property to further the religious purposes for which it was organized, petitioner is entitled to a real property tax exemption for the property (see RPTL 420-a[1][a]). The Town has not demonstrated an existing zoning violation so as to bar the exemption (cf Matter of Oxford Group-Moral-Re-Armament, MRA, Inc. v Allen, 309 NY 744 [1955]).

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On review of submissions pursuant to section 500.11 of the Rules, order affirmed, with costs, in a memorandum. Chief Judge Lippman and Judges Ciparick, Graffeo, Read, Smith, Pigott and Jones concur.

Decided February 22, 2011