

Case No. 2022-00049

COURT OF APPEALS
STATE OF NEW YORK

TAX EQUITY NOW NY, LLC

Appellant,

v.

CITY OF NEW YORK, NEW YORK CITY DEPARTMENT OF FINANCE,
STATE OF NEW YORK, and NEW YORK OFFICE OF REAL PROPERTY
TAX SERVICES,

Appellee.

Appeal from the Appellate Division, First Department Case No. 2019-3610
County Clerk's Index No. 153759/17

**BRIEF FOR AMICUS CURIAE
LATINOJUSTICE PRLDEF**

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STATEMENT OF INTEREST

LatinoJustice PRLDEF (“LatinoJustice”), founded in 1972 as the Puerto Rican Legal Defense and Education Fund, champions an equitable society. Its continuing mission is to protect and defend the rights of the greater pan-Latino community in the United States and Puerto Rico, and to promote justice and equal protection under the law for all Latinos.¹ During its fifty year history, LatinoJustice has successfully litigated numerous cases brought pursuant to constitutional and civil rights law to address forms of race, color, national origin, sex, and gender discrimination in fair housing, fair access to education, workplace justice, immigrants’ rights, language rights, criminal justice reform, redistricting, and voting rights. In recent years, LatinoJustice has successfully challenged discriminatory private housing practices affecting Latino immigrant tenants’ rights to maintain rent-regulated affordable housing and combatting tenancy harassment based on race, national origin and immigration status; as well as to maintain the availability of affordable housing.

¹ Hispanic,” “Latino,” and “Latinx,” while often used interchangeably, mean different things. “Hispanic” refers to individuals who originate from Spanish-speaking countries. *See* 42 U.S.C. § 300u-6(g)(2). “Latino” or the gender neutral “Latinx,” meanwhile, refers to individuals whose origins are from Latin America. *See* Hugo Lopez et al., Who is Hispanic?, Pew Research (Sept. 23, 2021), <https://www.pewresearch.org/fact-tank/2021/09/23/who-is-hispanic/>. *Amicus curiae* LatinoJustice uses the term “Latino” herein.

LatinoJustice submits this brief out of a deep concern regarding the discriminatory impact of New York City’s existing real property tax system upon Latinos and other minority homeowners and renters. Specifically, LatinoJustice files this brief to provide the court with a perspective focused on the harmful effects that the challenged tax system has on members of the Latino community.

PRELIMINARY STATEMENT

New York City’s existing real property tax system ensures that an inequitable tax burden falls on those living in discrete majority-minority neighborhoods, including and particularly the Latino residents in those neighborhoods. This heightened tax burden limits housing opportunities for Latinos and perpetuates long-standing segregation of the Latino community in New York City.

It cannot reasonably be disputed that New York City’s current real property tax system is broken and unfair. (Compl. ¶¶ 1-2 [noting that, “[f]or over two decades, New York City’s political leaders and independent analysts have acknowledged repeatedly, that the City’s property tax system is fundamentally unfair and inequitable” and citing authorities]; see also Compl., Ex. L [evincing that New York City’s tax system has been recognized as “discriminatory” and unfair since its inception]). Even the Appellate Division, First Department, in reversing the Supreme Court and dismissing plaintiff Tax Equity Now NY’s (“TENNY”) claims, acknowledged that “the property tax system does, in many respects, result in

unfairness.” ROA 965. However, despite the near-universal criticism of New York City’s tax system, elected officials have failed to act in response to the system’s many failings. Thus, TENNY has rightly turned to the courts to enforce the constitutional and statutory rights of those whom the challenged tax regime harms.

TENNY has sufficiently pleaded each of its claims arising under the state and federal constitutions and statutory law in its detailed and thorough complaint. This *amicus curiae* brief seeks to supply this Court with a Latino-based perspective on the harms caused by the challenged property tax regime to reinforce the importance of resolving the underlying discriminatory scheme identified by TENNY and the sufficiency of plaintiff’s pleadings.

To accomplish this, this brief provides economic data that illustrates the discriminatory effects that New York City’s regressive tax system has had on the City’s Latino community into sharp relief.² In addition, TENNY alleges that New York City’s inequitable tax system contributes to the segregation of minority

² The statistical data referenced and cited throughout this brief is derived from four sources: (1) the NYU Furman Center "State of New York City Housing & Neighborhoods-2015 Report-demographic data, available at <http://furmancenter.org/research/sonychan/2015-report>; (2) the New York City Department of Finance FY'2017 Assessment Roll that contains assessment data including market value, assessed value, tax class, and community planning district, available at <http://www1.nyc.gov/site/finance/taxes/property-assessments.page>; (3) the New York City Department of Finance 2015 Sales Data , which consists of sales price data for calendar year 2015 (and excludes sales prices less than \$10,000), available at <http://www1.nyc.gov/site/finance/taxes/property-annualized-sales-update.page>; and (4) the New York City Department of City Planning Administrative and Political Boundary Data, which is matched to assessment data, available at <http://www1.nyc.gov/site/planning/data-maps/open-data.page> (together hereinafter Data).

communities within New York City, and this brief also identifies some of the many and varied harms suffered by members of the Latino community due to segregation. Moreover, this brief seeks to make clear that, if there is any remedy at all for the harms identified by TENNY in its Complaint and filings before this Court and in this brief, that remedy must come from the court.

ANALYSIS

A. Economic data shows that, under New York City's real property tax system, Latinos carry an illegal and disproportionate tax burden.

Taxes paid by or passed on to residents in community planning districts that are majority-Latino and super-majority Latino are magnitudes higher than they are for similarly situated residents living in majority-White districts. These disparities result in a significant and adverse impact on residents in majority and super-majority Latino districts.

The tax disparities between properties within Class 2, which encompasses rental properties with four or more units and thus large rental properties in New York City, and between Class 2 rental properties and other classes of properties, are particularly adversely impactful upon the Latino community. This result flows from the fact that minority groups comprise a majority of renters throughout New York City, and over two-thirds of renters in the boroughs of Brooklyn, the Bronx, and

Staten Island.³ Indeed, over 1,350,000 people live in community planning districts that are over 60% Latino, including over 900,000 Latinos, and there are over 300,000 Class 2 residential apartments in those districts. Over 3,000,000 people live in community planning districts that are majority Latino, including approximately 1,900,000 Latino people, and there are over 430,000 Class 2 residential apartments in those districts.⁴ Thus, the taxes assessed in these community planning districts on Class 2 properties have and continue to affect millions of individuals and their families, including a significant number of Latino residents.

Moreover, renters in these community planning districts are not protected from the inequitable tax burden applied to the properties within which they live by the fact that they do not own those properties. As TENNY has alleged, and as third-party research into tax policies has shown, taxes paid by landlords are passed on to renters indirectly, either in the form of higher rents or cutbacks to building services, maintenance, and repairs.⁵

³ Compl. ¶ 181.

⁴ See Data, *supra* n. 2.

⁵ Compl. ¶¶ 137, 179-80; see also Carl Davis and Meg Wiehe, Taxes and Racial Equity: An Overview of State and Local Policy Impacts Institute on Taxation and Economic Policy (March 31, 2021), <https://itep.org/taxes-and-racial-equity/>.

The following chart illustrates the significant adverse impact that New York City’s property tax system has on Class 2 properties for residents who live in community planning districts with more than 60% Latino residents:⁶

Community Planning District	Effective Tax Rate for 4-10 Unit Rental Housing	Effective Tax Rate for 4-6 Unit Rental Housing
Greater than 60% Latino	2.29%,	2.49%
Greater than 60% White	1.93%	1.83%

In each category of Class 2 rental housing, residents in Latino districts are forced to pay more in property taxes than if they lived in White districts. Indeed, even while the gap between the two effective tax rates is narrowed with respect to seven-to-ten unit rental buildings (from 2.08% to 2.01%), the disparity still results in the residents living in those super-majority Latino districts paying an average of \$647 *more* in property taxes per year simply because they do not live in a super-majority White district.⁷ That is a significant adverse and disproportionate impact on housing costs for Latino renters.

Indeed, the disparate impact on New York City’s Latino residents is even more obvious when the effective tax rates are compared for properties that sold

⁶ See Data, supra n. 2.

⁷ Id.

within Class 2 (based upon sales in 2015 for the Fiscal Year 2017 Assessment Roll). The following chart illustrates the consistent disparity in tax rates simply based upon whether a resident lives in a predominantly Latino neighborhood rather than a predominately White neighborhood:⁸

Community Planning District	Effective Tax Rate for 4-10 Unit Rental Housing that Sold	Effective Tax Rate for 4-6 Unit Rental Housing that Sold
Greater than 60% Latino	1.38%	1.62%
Greater than 60% White	0.58%	0.52%

In these instances, the financial burden imposed upon residents in the super-majority Latino districts goes from nearly double to more than triple the taxes paid by residents in super-majority White districts.⁹

Moreover, the disparate impact on the individuals living in the super-majority Latino districts is further evidenced when the effective tax rates from the super-majority White districts is applied to their properties. The result is that residents in super-majority Latino districts that live in four-to-ten unit rental housing would pay

⁸ The *effective tax rate* for 7-10 unit rental housing that sold is 1.16% for super-majority Latino districts compared to 0.63% for super-majority White districts. Id.

⁹ A similar disparate impact is seen when the effective tax rate for the average rental apartment building in majority-Latino districts is compared to the same property in a majority-White districts: 4.14% as opposed to 2.38%. Id.

an average of \$2,444 *less* in property taxes per year if they had benefited from the tax rates that residents in White neighborhoods enjoy.¹⁰ Likewise, residents in super-majority Latino districts that live in four-to-six unit rental housing would pay an average of \$3,597 *less* in property taxes per year; and, residents in super-majority Latino districts that live in seven-to-ten unit rental housing would pay an average of \$647 *less* in property taxes per year. Id.

Within Class 2 properties, the disparate impact on Latinos created by New York City's property tax system is also evident by comparing the effective tax rates for rental housing to owner-occupied housing categorized as Class 2. As discussed in the Complaint, New York City's property tax system favors owner-occupied housing over rental housing by affording the former lower effective tax rates.¹¹ This has a significant adverse impact on minorities who rent in significant numbers, including Latinos.

Specifically, the effective tax rates for all residential rental buildings with more than three apartments located within community planning districts with more than 60% Latino residents is 1.60%.¹² At the same time, the effective tax rates for all residential rental buildings with more than 10 apartments located within those

¹⁰ Id.

¹¹ Compl. ¶¶ 319-324.

¹² See Data, supra n. 2.

same districts is 1.62%.¹³ By comparison, in community planning districts with more than 60% White residents, the effective tax rates for all co-ops and condos in buildings with more than one residential unit that sold (after abatement) is 0.63% for all co-ops and condos in buildings with two-to-10 apartments, and 0.92% for all co-ops and condos in buildings with more than 10 apartments.¹⁴ Latino individuals who rent in super-majority Latino districts, therefore, are burdened with an effective tax rate that is nearly *double* that imposed on co-op and condo owners in super-majority White districts.¹⁵

The adverse impact on renters in super-majority Latino districts is further evidenced when the effective tax rates for co-op and condo owners in super-majority White districts is applied to them. The following chart demonstrates this significant over-payment of taxes:¹⁶

Class 2 Property	Change in Average Taxes if Subject to Effective Tax Rate for Co-ops and Condos
All Residential Rental Buildings With More Than Three Apartments	\$1,372 <i>less</i> in property taxes
All Residential Rental Buildings With More Than Ten Apartments	\$1,402 <i>less</i> in property taxes

¹³ Id.

¹⁴ Id.

¹⁵ Id.

¹⁶ Id.

And again, because the residents in these districts are more than 60% Latino, the financial burden disproportionately impacts Latino people (and other minorities within those districts).

An analysis of the community planning districts with the highest effective tax rates based upon total population confirms what the above statistics make obvious—Latinos, and racial and ethnic minorities generally, are disproportionately burdened by New York City’s property tax system. Specifically, the fifteen community planning districts with the *highest* effective tax rates for all Class 2 properties combined, as well as for all rental properties alone, are comprised of nearly one-third Latino residents and almost entirely of racial minorities:¹⁷

All Class 2 Properties	All Class 2 Residential Rental Properties
85.9% Non-White (including 32.6% Latino)	78.1% Non-White (including 31.4% Latino)
14.1% White	21.9% White

Consequently, while there are some non-minorities that might also be adversely affected, there is no doubt that racial and ethnic minorities, including Latino people, are disproportionately impacted by New York City’s property tax system.

¹⁷ Id.

The disparities along racial and ethnic lines are equally disturbing for Class 1 properties—one-to-three unit residential properties. While Class 1 properties in community planning districts that are super-majority White are assessed on average at 3.63% of their actual market value, super-majority-Latino districts are assessed on average at 4.31% of their market value—nearly a 20% increase.¹⁸ The result is that Class 1 property owners in super-majority White districts have an effective tax rate of 0.72%, while those in super-majority Latino districts have a much higher effective tax rate of 0.86%.¹⁹

If Class 1 properties in super-majority Latino districts were assessed for tax purposes at the same level at which those properties are taxed in the super-majority White districts, the assessed value for all such properties in the super-majority Latino districts would *drop* by more than \$96 million—*i.e.*, the assessment for the average property in the super-majority Latino districts would drop by \$3,930.²⁰ This would result in the each resident in the super-majority Latino districts paying an average of \$786 *less* in property taxes per year.²¹

In sum, all available evidence points to the facts alleged in the Complaint that New York City’s property tax system places an inequitable burden on New York

¹⁸ Id.

¹⁹ Id.

²⁰ Id.

²¹ Id.

City's minority residents, including its Latino residents. This inequitable burden is a direct contributory cause of the harms suffered by members of the City's minority residents alleged by TENNY in this action, including the segregation of the Latino community.

B. The segregation that TENNY alleges New York City's tax policies cause is the same source of real and lasting harm within the Latino community.

TENNY explicitly alleges that New York City's unlawful tax system perpetuates "longstanding patterns of segregation within the City."²² This segregation is of particular concern for New York City's Latino residents.

New York City is among the most segregated cities for Latinos in the United States.²³ And segregation within New York City has remained relatively unchanged for decades.²⁴ This persistent segregation harms New York City's Latino

²² Compl. ¶¶ 24-25, 33, 170-204.

²³ The Civil Rights Project, Report Shows School Segregation in New York Remains Worst in Nation (June 10, 2021), available at <https://www.civilrightsproject.ucla.edu/news/press-releases/2021-press-releases/report-shows-school-segregation-in-new-york-remains-worst-in-nation>; William H. Frey, Even as metropolitan areas diversify, white Americans still live in mostly white neighborhoods Brookings Institute (March 23, 2020), <https://www.brookings.edu/research/even-as-metropolitan-areas-diversify-white-americans-still-live-in-mostly-white-neighborhoods/>; Sanae Inagami, Luisa N. Borrell, Mitchell D. Wong, Jing Fang, Martin F. Shapiro, and Steven M. Asch, Residential Segregation and Latino, Black and White Mortality in New York City, *J. Urban Health* (April 12, 2006), available at <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC2527193/>; Anna M. Santiago, Trends in Black and Latino Segregation in the Post-Fair Housing Era: Implications for Housing Policy, 9 *Berkeley La Raza L. J.* 131, 137 (1996).

²⁴ Sally Goldenberg, 50 years after Fair Housing Act, New York City Still Struggles with residential segregation POLITICO (April 23, 2018), <https://www.politico.com/states/new-york/albany/story/2018/04/23/50-years-after-fair-housing-act-new-york-city-still-struggles-with>

community in myriad ways. For example, segregation “restricts minority access to jobs and information networks, educational and health facilities, and access to public services.”²⁵ Segregation also “contributes to minorities’ unequal education attainment, which reinforces their disadvantage in today’s labor market.”²⁶ And the sustained, high levels of segregation experienced by New York City’s Latino residents has increased poverty rates within the Latino community.²⁷ Simply put, “segregation is shaping—and constraining—the social and economic mobility of . . . Latinos” and is of “serious concern[.]”²⁸

The harms that segregation causes are not limited to inequitable access to resources. There are higher levels of environmental toxins present in segregated,

residential-segregation-376170; Richard Alba and Steven Romalewski, The End of Segregation? Hardly: A More Nuanced View from the New York Metropolitan Region, CUNY Center for Urban Research (March 2012), <https://www.gc.cuny.edu/center-urban-research/research-projects/end-segregation-hardly>; Santiago, *supra* n. 23, at 137.

²⁵ Margery Austin Turner & Karina Fortuny, Residential Segregation and Low-Income Working Families, Low-Income Working Families Paper 10, at 3-5 (Feb. 2009); Santiago, *supra* n. 23, at 148.

²⁶ Margery Austin Turner & Karina Fortuny, *supra* n. 25, at 5 (explaining that “[t]hese effects are most obvious—and severe—in distressed central-city neighborhoods where many low-income minorities are concentrated” and which are often “served by failed public schools with high dropout rates, low instructional quality, and poor test scores”); *see also* Celia Lacayo, Latinos Need to Stay in Their Place: Differential Segregation in a Multi-Ethnic Suburb, 2 *Societies* (2016), available at <https://www.mdpi.com/2075-4698/6/3/25> (explaining that highly segregated Black and Latino are also “plagued with poverty and inequity in homeownership”).

²⁷ Santiago, *supra* n. 23, at 148.

²⁸ NYU Furman Center, Black and Latino Segregation and Socioeconomic Outcomes, Research Brief 4 (Sept. 2015), https://furmancenter.org/files/NYUFurmanCenter_BlackLatinoSegregation_16SEPT15.pdf.

minority neighborhoods,²⁹ and segregation has long been linked to higher crime rates in minority neighborhoods.³⁰ Simply living in a society where discrimination and segregation are part of the social fabric can harm a person’s health and,³¹ as the United States Supreme Court has long recognized, communicate a negative message concerning a person’s place and value within society. See *Brown v. Bd. of Ed. of Topeka, Shawnee Cnty., Kan.*, 347 U.S. 483, 494–95 (1954) (“To separate [African-American youth] from others of similar age and qualifications solely because of their

²⁹ Brian Doctrow, *Racial residential segregation and airborne toxic metals*, National Institute of Health (December 6, 2022), <https://www.nih.gov/news-events/nih-research-matters/racial-residential-segregation-airborne-toxic-metals>; Katherine Bourzac, *Racial segregation linked with more toxic air pollution*, Chemical & Engineering News (Nov. 1, 2022), <https://cen.acs.org/environment/pollution/Racial-segregation-linked-toxic-air/100/web/2022/11>; Bongki Woo, Nicole Kravitz-Wirtz, Victoria Sass, Kyle Crowder, Samantha Teixeira, David T. Takeuchi, *Residential Segregation and Racial/Ethnic Disparities in Ambient Air Pollution*, National Library of Medicine (Oct. 15, 2018), <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC6706065/>.

³⁰ Everytown Research and Policy, *The Impact of Gun Violence on Latino Communities* (Oct. 26, 2022), <https://everytownresearch.org/report/the-impact-of-gun-violence-on-Latino-communities/>; Jamein Cunningham, Alberto Ortega, Robyn Cox, and Kenneth D. Whaley, *New research documents the high cost of residential racial segregation in Northern cities of the United States*, Washington Center for Equitable Growth (May 9, 2022), <https://equitablegrowth.org/new-research-documents-the-high-cost-of-residential-racial-segregation-in-northern-cities-of-the-united-states/>; see also generally Douglas S. Massey, *Getting Away With Murder: Segregation and Violent Crime in Urban America*, 143 U. Penn. L. Rev. 1203 (1995).

³¹ CDC, *Unfair and Unjust Practices and Conditions Harm Hispanic and Latino People and Drive Health Disparities* (June 27, 2022), <https://www.cdc.gov/tobacco/health-equity/hispanic-latino/unfair-and-unjust.html> (explaining that, “[w]hen people have severe or long-lasting stress, their bodies respond by raising stress hormones and keeping them raised. When this goes on for a long time, they may develop health problems like high blood pressure and type 2 diabetes”); Alan H. Goodman, Yolanda T. Moses, and Joseph L. Jones, *Race: Are We So Different* 216-219 (2012) (explaining how racial and ethnic classifications have been found to correlate with hypertension).

race generates a feeling of inferiority as to their status in the community that may affect their hearts and minds in a way unlikely ever to be undone.”).

TENNY has clearly alleged a link between New York City’s irrefutably inequitable tax system and the City’s profound and damaging pattern of segregation. And the harms that this segregation causes within the Latino community and other minority communities are of serious concern. Elected officials, however, will not act to restructure New York City’s tax system to address these harms. Thus, if there is any solution to the problems posed by New York City’s tax system, that solution must come from the courts.

C. Elected officials will not act to fix New York City’s real property tax system, and thus the courts must do so.

Neither New York City elected officials, nor the State Legislature have acted to solve the problems caused by New York City’s tax system for the many years during which the system has been outspokenly criticized. And, without judicial intervention, elected officials will not act.³² As TENNY observes in the Complaint, “calls for political reform over the last three decades have fallen on deaf ears because elected officials have deemed the political costs of fixing the City’s broken property tax system too high.”³³

³² Compl. ¶¶ 1-2, 6, 20, 26-28; Compl. Exs. B, C, D, F, K, L, M, N.

³³ Id. ¶¶ 28, 272, 279, 290.

Indeed, this is a zero-sum game for tax payers: If New York City's property tax system is adjusted so that everyone carries their fair share, New York City will have to increase the tax bills of individuals currently enjoying preferential tax treatment to maintain the City's tax revenue.³⁴ And those whose bills increase may react by voting out the City officials and State legislators that they view as responsible. Elected officials thus appear to be content to pay lip service to tax reform while kicking the issue down the road indefinitely.

Complicating navigating a democratic solution for members of the Latino community, many Latino people living in New York City are not citizens of the United States of America, and, at present,³⁵ are unable to confront the inequitable tax burden that they carry through electoral participation.³⁶ Thus, the Latino community is a vulnerable target in this zero-sum game given that elected officials

³⁴ Donna Borak, NYC Property Tax Overhaul Fizzles Out Amid Pandemic Politics Bloomberg Tax (March 31, 2021), <https://news.bloombergtax.com/daily-tax-report-state/nyc-property-tax-overhaul-fizzles-out-amid-pandemic-politics> ("Someone has to win and someone has to lose. So that tension makes it hard to get political people wading in too far."); Ethan Gerniger-Sameth, An Old, Unfair System: New York City's Property Tax Conundrum-Part II – Deep and Complex Inequities, Gotham Gazette (August 2, 2019), <https://www.gothamgazette.com/state/8713-old-unfair-system-new-york-city-property-tax-conundrum-part-ii-classes>.

³⁵ Although New York City has passed a local law that would allow lawful residents to vote in local elections, that law has been enjoined by the New York State Supreme Court. Lauren Del Valle, New York judge strikes down NYC law granting voting rights to noncitizens CNN (June 27, 2022), <https://www.cnn.com/2022/06/27/politics/noncitizen-voting-new-york/index.html>.

³⁶ See NYC Mayor's Office of Immigrant Affairs, A Demographic Snapshot: NYC's Latino Immigrant Population, 12, <https://www.nyc.gov/assets/immigrants/downloads/pdf/Hispanic-Immigrant-Fact-Sheet.pdf> (26 percent of all Latino immigrants in New York City are undocumented and thus cannot vote, and Latino immigrants living in New York are less likely than other immigrant groups to naturalize).

are more likely to go unpunished by the electorate if the Latino community, as opposed to other racial and ethnic communities, carries more than its fair share of the property tax.

In some respects, elected officials' unwillingness to fix New York City's tax system is like the misalignment of legislative incentives that this Court addressed in the State Legislature's drawing of unconstitutional congressional maps in 2022. In that context, this Court held that, while redistricting is "primarily the duty and responsibility of the State[,]” judicial intervention was appropriate because the legislators had drawn political maps that entrenched their hold on power and thus the map-drawing process had broken down. Harkenrider v. Hochul, 38 N.Y.3d 494, 502-24 (2022) (quoting Perry v. Perez, 565 U.S. 388, 392 [2012]). As was the case in Harkenrider, elected officials here are unwilling to act in accordance with their duties to the people of New York City because of skewed political incentives, and thus the need for judicial is paramount. See also Regina Metro. Co., LLC v. New York State Div. of Hous. & Cmty. Renewal, 35 N.Y.3d 332, 386 (2020) (holding that it was appropriate to strike down legislation “to ensure basic principles of fairness and substantial justice, lest [the Court] abdicate [its] responsibility to the citizens of this State”).

For the foregoing reasons, elected officials will not act to ensure the legality of New York City's tax system. And this is especially true to the extent that

members of the Latino community are among those disproportionately affected by that system, which they currently are. Thus, the courts must act.

CONCLUSION

Hundreds of thousands of Latino residents of New York City carry a disproportionate tax burden, and this inequitable burden contributes to the harmful segregation of the City's Latino community. Elected officials will not act to bring New York City's real property tax system in line with constitutional mandates and the law and, thus, LatinoJustice urges this Court to do so and find that TENNY has sufficiently pleaded each of its claims against both New York City and New York State to survive the defendants' motion to dismiss.

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Respectfully Submitted,

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CERTIFICATE OF COMPLIANCE

This brief complies Sections 500.1 and 500.13 of the Court of Appeals' Rules of Practice. This brief was written in double-spaced, 14-point Times New Roman proportional type and, exclusive of pages containing the table of contents, table of authorities and certificate of compliances, contains 4,131 words including footnotes.