



elderly to the equivalent of market rates, removed them from RPTL § 420-a tax exemption (see Matter of Adult Home at Erie Sta., Inc. v Assessor & Bd. of Assessment Review of City of Middletown and Matter of Regional Economic Community Action Program, Inc. v Bernaski, 10 NY3d 205 [2008]).

\* \* \* \* \*

On review of submissions pursuant to section 500.11 of the Rules, order reversed, with costs, and order of Supreme Court, Chautauqua County, reinstated, in a memorandum. Chief Judge Kaye and Judges Ciparick, Graffeo, Read, Smith, Pigott and Jones concur.

Decided June 26, 2008