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APPROVAL OF THE APPELLATE DIVISION

SUPERIOR COURT OF NEW JERSEY
APPELLATE DIVISION
DOCKET NO. A-1615-12T2
A-1616-12T2

RED BULL ARENA, INC.,

Plaintiff-Appellant,

v.

TOWN OF HARRISON,

Defendant-Respondent,

and

THE HARRISON REDEVELOPMENT AGENCY
and THE HUDSON COUNTY IMPROVEMENT
AUTHORITY,

Defendants.

Argued November 7, 2013 – Decided May 12, 2014

Before Judges Simonelli, Fasciale and Haas.

On appeal from the Tax Court of New Jersey, Docket Nos. 10999-2010 and 6832-2011.

Thomas J. Denitzio, Jr., argued the cause for appellant (Greenbaum, Rowe, Smith & Davis, LLP, attorneys; Mr. Denitzio, Gary K. Wolinetz and Steven B. Gladis, on the briefs).

Norman A. Doyle, Jr., argued the cause for respondent.

PER CURIAM

In these consolidated matters, plaintiff Red Bull Arena, Inc. (Red Bull) appeals from the grant of summary judgment to defendant Town of Harrison (Town), and from the dismissal of its complaints, which sought to vacate local property tax assessments on land owned by defendant The Harrison Redevelopment Agency (Agency) and on a stadium Red Bull constructed on the land. Red Bull contends that the land and stadium are exempt from local property taxes pursuant to the County Improvement Authorities Law (Authorities Law), N.J.S.A. 40:37A-44 to -135, and the Local Redevelopment and Housing Law (Redevelopment Law), N.J.S.A. 40A:12A-1 to -73. We affirm, but for reasons other than those expressed by the tax court judge. Aquilio v. Cont'l Ins. Co. of N.J., 310 N.J. Super. 558, 561 (App. Div. 1998).

We derive the following facts from the record. In 1998, the Town adopted a plan to redevelop approximately 250 acres of abandoned industrial property located in the Town's waterfront area (the 1998 Plan). The Town determined that the property was underutilized "and could be developed more appropriately to better serve the health, safety and welfare of the community." To facilitate the 1998 Plan, the Town created the Agency and the County of Hudson created defendant The Hudson County Improvement Authority (Authority).

One of the purposes of the 1998 Plan was "[t]o create adequate area for the implementation of a professional soccer stadium and its accessory uses . . . and to provide a replacement area for the local High School sports stadium." To achieve this purpose, in 2000, the Town and Agency reached out to a major league soccer team, the MetroStars,[1] to encourage it to choose the Town of Harrison for the location of a new home stadium.

In 2003, the Town adopted a revised redevelopment plan (the 2003 Plan). A main component of the 2003 Plan was "an approximately 25,000 seat . . . multi-use sports and entertainment stadium, envisioned to be the new home of the . . . MetroStars." The stadium could also be used for "other events such as concerts, graduations, and local sporting events." The stadium would be constructed on approximately 12.34 acres (the land).

Sometime prior to September 2005, the Town asked the Authority to finance the acquisition and preparation of the land. To that end, the Town issued mostly tax-exempt, general obligation bonds in the amount of $40 million.[2] The Town sold

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[1] The MetroStars are now named the New York Red Bulls.

[2] The bonds were issued pursuant to N.J.S.A. 40:37A-85 and N.J.S.A. 40A:12A-36.

the bonds to the Authority and gave the proceeds to the Agency to acquire and prepare the land. Red Bull agreed to construct the stadium and finance the construction.

In connection with the stadium project, on May 16, 2006, the Agency, Authority, and Red Bull entered into three agreements: (1) a Redeveloper Agreement, which required Red Bull, as redeveloper, to develop the land as a soccer and entertainment stadium; (2) a Ground and Stadium Lease, which required the Agency, as "owner of fee simple title," to lease the land to the Authority (the lease);[3] and (3) a Ground and Stadium Sublease, which required the Authority to sublet the land to Red Bull (the sublease). The lease term was thirty years, with Red Bull having the sole option to extend for four additional successive periods of five years, for a maximum of fifty years "unless otherwise mutually agreed upon in writing by the [p]arties." Red Bull and the Town also entered into a Non-Relocation Agreement, which required Red Bull to play its soccer home games at the stadium for at least seven years.

The Agency acquired title to the land by eminent domain and retained title pursuant to the lease. Under the lease and sublease, Red Bull owned the stadium during the lease term, with

[3] The lease incorporated the Redeveloper's Agreement.

ownership reverting to the Agency when the lease terminated. Pursuant to the lease, Red Bull also had

> the exclusive right to manage, operate and control the Premises,[4] including the exclusive right to: (i) schedule all Events; (ii) negotiate and sell all naming rights and broadcasting rights; (iii) negotiate and execute all sponsorship, signage, rental and vendor agreements; (iv) conduct all advertising and promotions; (v) make all decisions regarding Stadium operations, admissions, ticketing, merchandising and concessions (including, without limitation, the right to set ticket prices for all Events at the Stadium in its sole and absolute discretion); (vi) implement all construction and alterations of Improvements; and (vii) make all decisions regarding whether or not Stadium Events will be assigned seating or general admission.

In addition, Red Bull received all revenue generated by the stadium, including revenue from the sale of the stadium's naming rights. Except for rent, the Agency received no revenue generated by the stadium.

The Authority and Agency retained some limited rights and interests in the land and stadium during the lease term that allowed them to enforce restrictions on Red Bull's use. For example, Red Bull could only use the stadium for specifically enumerated purposes and could not name it, place signs or advertising outside of it, illuminate it, use it for major

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[4] The lease defined the "premises" as "the [land], Stadium, Parking Lots and Infrastructure."

events before 7:30 p.m., or transfer any portion of the lease or sublease. In addition, with certain restrictions, the Agency could use the stadium for other purposes, such as international soccer matches, regional college soccer matches, and international rugby matches, which were all open to the general public. The Town could use the stadium for four civic events each year, including public ceremonies, protocol events, high school regional or state championships, and municipal fairs.[5] The Agency's and Town's rights and uses were subordinate and subject to Red Bull's rights and uses.

With respect to real property taxes, the lease provided as follows:

> It is the understanding of the Parties that the [land] and any Leasehold Interest of [Red Bull] in the [land] or Premises by or pursuant to this Lease or the Redeveloper Agreement shall not be subject to real property taxation. In the event that such tax exempt status is contested, the Parties agree to jointly defend such tax exempt status. <u>If the [land] or the Leasehold Interest of [Red Bull] is found to be subject to property taxation, [Red Bull] shall pay all of such taxes</u>[.]
>
> [(Emphasis added).]

[5] Red Bull would receive fifty percent of the net revenues from any event held by the Agency or Town.

The Town's tax assessor certified that based on the lease and sublease, the Agency owned the land and Red Bull owned the stadium. He stated that although the parties believed the land and stadium would be exempt from real property taxes, the lease nevertheless provided that Red Bull would pay property taxes if it was determined the property was not exempt. He also stated that the parties never consulted him about an exemption, and that "no parcel [in the Town] has been granted any type of total real property tax exemption and no abatement agreement exist[ed] for the stadium."

Red Bull opened the stadium in 2010, and played twenty-four home games there in 2010, and eighteen in 2011. Free viewing parties for the World Cup and Big East Championship soccer games, three international rugby games, three international soccer matches, and a concert were also held at the stadium.

For the 2010 tax year, the Town assessed the land to Red Bull at $3,702,000, and the stadium, as an improvement on the land, at $22,127,000. The Town issued a tax bill to Red Bull for $215,863.62 for the land and $1,290,225.37 for the stadium. For the 2011 tax year, the Town assessed the land to Red Bull at $3,702,000, and the stadium at $30,400,000. The Town issued a tax bill to Red Bull for $119,482.05 for the land and $1,222,359.31 for the stadium.

Red Bull filed two complaints seeking to vacate the assessments.[6] The parties filed motions for summary judgment. They agreed that the Agency owned the land, but disagreed whether the Agency also owned the stadium and whether the land and stadium were exempt from real property taxes. Red Bull argued, as it does here, that the Authorities Law must be liberally construed to exempt the land and stadium as "property" or a "public facility" of the Authority devoted to an essential public purpose. Red Bull relied specifically on N.J.S.A. 40:37A-85, which provides as follows, in pertinent part:

> All properties of an authority are hereby declared to be public property of a political subdivision of the State and those properties, and all public facilities, whether or not owned by the authority, are devoted to an essential public and governmental function and purpose and shall be exempt from all taxes and special assessments of the State or any subdivision thereof.
>
> [N.J.S.A. 40:37A-85].

Red Bull also argued, as it does here, that the Redevelopment Law must be liberally construed to exempt the land and stadium as "property" or a "project" of the Agency devoted to an essential public purpose. Red Bull relied specifically on

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[6] Red Bull withdrew its alternative claims that the assessments should be reduced because they were discriminatory and exceeded the fair assessable value of the land and stadium.

N.J.S.A. 40A:12A-36, which provides as follows, in pertinent part:

> All projects and all other properties of a redevelopment agency or housing authority are hereby declared to be public property of a political subdivision of the State and devoted to an essential public and governmental function and purpose and shall be exempt from all taxes and special assessments of the State or any subdivision thereof.
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> [N.J.S.A. 40A:12A-36.]

In a June 13, 2012 written opinion, the tax court judge granted summary judgment to the Town and dismissed the complaints, holding, in part, that the Agency owned the land, Red Bull owned the stadium, and neither the land nor the stadium were tax exempt because they were not used for a public purpose.

While we afford deference to the tax court's factual findings, we afford no deference to its interpretation of statutes or legal principles, which we review de novo. Advance Hous. Inc. v. Twp. of Teaneck, 215 N.J. 549, 566 (2013). Because this appeal concerns the judge's interpretation of statutes, we have reviewed it de novo. We conclude that the Agency owns the land and stadium (hereinafter the property), and the property is not tax exempt because it is not devoted to the public use contemplated by the exempting statutes.

The Agency owns the property even though, pursuant to the lease and sublease, Red Bull owns the stadium during the lease term. In re Xanadu Project at Meadowlands Complex, 415 N.J. Super. 179, 208 (App. Div.), certif. denied, 205 N.J. 96 (2010). In Xanadu, the New Jersey Sports and Exposition Authority (NJSEA) leased its property to a private lessee. Id. at 182. Pursuant to the lease, the private lessee owned the buildings located on property during the lease term, with ownership of the buildings reverting to the NJSEA when the lease terminated. Id. at 206. We rejected the argument that the lease effectively created a fee simple ownership interest in the private lessee. Id. at 208; see also Claremont Health Sys., Inc. v. Borough of Point Pleasant, 16 N.J. Tax 604, 622-24 (Tax 1997) (holding that the landlord was the "owner" of a building where the lease required that ownership revert to the landlord at the conclusion of the thirty-five-year term).

A comparison of the subject exemption statutes to other real property tax exemption statutes also leads us to this conclusion. Generally, all real property in New Jersey is subject to taxation unless expressly exempt by the Legislature. Twp. of Holmdel v. N.J. Highway Auth., 190 N.J. 74, 87 (2007) (citing N.J.S.A. 54:4-1; N.J. Const. art. VIII, § 1, ¶ 2). "Judicial interpretation of statutory tax exemptions is governed

by principles of general statutory construction." Ibid. Accordingly, the "'Legislature's intent is the paramount goal'" and "'the best indicator of that intent is the statutory language.'" Ibid. (quoting DiProspero v. Penn, 183 N.J. 477, 492 (2005)).

Considering this standard of review, N.J.S.A. 40:37A-85 and N.J.S.A. 40A:12A-36 are silent as to whether a private lessee may enjoy tax exemption. In contrast, the New Jersey Sports and Exposition Authority Law (the Sports Authority Law), N.J.S.A. 5:10-1 to -38, expressly provides that

> [a]ll projects and other property of the authority . . . is hereby declared to be public property devoted to an essential public and governmental function and purpose and shall be exempt from all taxes and special assessments of the State or any subdivision thereof; <u>provided, however, that when any part of the project site not occupied or to be occupied by facilities of the project is leased by the authority to another whose property is not exempt and the leasing of which does not make the real estate taxable, the estate created by the lease and the appurtenances thereto shall be listed as the property of the lessee thereof, or his assignee, and be assessed and taxed as real estate</u>.
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> [N.J.S.A. 5:10-18 (emphasis added).]

Similarly, the Hackensack Meadowlands Reclamation and Development Act, N.J.S.A. 13:17-1 to -94, expressly provides that

> [s]ince the exercise of the powers granted by this act will be in all respects for the benefit of the people of the State, all projects, lands, and other property of the commission are hereby declared to be public property of a political subdivision of the State and devoted to an essential public and governmental function and purpose and shall be exempt from all taxes and special assessments of the State or any subdivision thereof; <u>provided, however, that when property or land of the commission exempt from taxation is leased or licensed to another whose property is not exempt, and the licensing or leasing of which does not make the real estate taxable, the estate created by the lease or license and the appurtenances thereto shall be listed as the property of the lessee or licensee thereof, or his assignee, and be assessed and taxed as real estate</u>.
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> [<u>N.J.S.A.</u> 13:17-36 (emphasis added).]

Thus, under the Sports Authority Law and Hackensack Meadowlands Reclamation and Development Act, the private lessee is considered the owner of the property and must pay real property taxes.

The absence of the "provided, however" language in <u>N.J.S.A.</u> 40:37A-85 and <u>N.J.S.A.</u> 40A:12A-36 is telling. If the Legislature intended to consider Red Bull the owner of the property, it would have included the "provided, however" language in these statutes. That the Legislature did not do so compels the conclusion that it intended that the property be considered either "property" of the Authority, or "property" of

the Agency. Because the Agency retained title to the property pursuant to the lease, the Agency owns the property; however, this does not end the inquiry. There is no exemption unless the property is devoted to the public use contemplated by the exempting statutes. Todd Shipyards Corp. v. Twp. of Weekawkin, 45 N.J. 336, 345-46 (1965).

Generally, courts construe tax exemptions narrowly, Metpath, Inc. v. Director, Division of Taxation, 96 N.J. 147, 152 (1984), and the taxpayer bears the burden of proving that it is entitled to an exemption. See Container Ring Co. v. Dir., Div. of Taxation, 1 N.J. Tax 203, 208 (Tax 1980) (holding that "[o]ne who claims exemption from a tax must bring himself clearly within the exemption provisions"), aff'd o.b. 4 N.J. Tax 527 (App. Div.), certif. denied, 87 N.J. 416 (1981). "Statutory exemptions from taxation should be 'strictly construed against those invoking the exemption.'" Advance Hous., supra, 215 N.J. at 566 (quoting Hunterdon Med. Ctr. v. Twp. Of Readington, 195 N.J. 549, 569 (2008)). Any doubt as to eligibility should be resolved against the person or entity claiming the exemption. Mal Bros. Contracting Co. v. Dir., Div. of Taxation, 124 N.J. Super. 55, 61 (App. Div.), certif. denied, 63 N.J. 554 (1973).

Exemptions favoring government agencies, however, are liberally construed. Walter Reade, Inc. v. Twp. of Dennis, 36

N.J. 435, 440 (1962). Accordingly, a government entity is to be "free of the burden of local taxation," when it "achieves the specific public purpose assigned to it." Id. at 441. Because Red Bull is a nongovernment entity privately operating the property, it is not entitled to liberal construction of the exempting statutes. Rather, Red Bull bears the heavy burden of proving it is entitled to a tax exemption.

Where a public entity leases property to a private entity, the property remains tax exempt "so long as it [is] devoted to the public use contemplated by the exempting statute, without regard to the relationship between the public body and the operator of the facility." Todd Shipyards, supra, 45 N.J. at 345. In order to be constitutional, the tax exemptions must be based on the leased property's use, not the owner's identity. Holmdel, supra, 190 N.J. at 87; see also Hayes Homes Urban Renewal Corp. v. City of Newark, 20 N.J. Tax 528, 536 (Tax), aff'd o.b., 21 N.J. Tax 273 (App. Div. 2003) (stating that "when a public body leases property to a private organization, the issue as to whether the property would receive an exemption . . . depends on the use").

Because the source of the "public use" prerequisite is constitutional, not statutory, "it is unconstitutional to award [a] tax exemption[] simply because a government agency owns the

subject property. . . . The tax exemption must be based on the property's use, and the property must, in fact, be put to that use." Holmdel, supra, 190 N.J. at 87-88 (citing N.J. Const. Art. VII, § 1, ¶ 2 and art. IV, § 7, ¶ 9(6)); accord Borough of Moonachie v. Port of N.Y. Auth., 38 N.J. 414, 427-28 (1962); N.J. Turnpike Auth. v. Twp. of Washington, 16 N.J. 38, 44-45 (1954)). Accordingly, it would be unconstitutional to interpret the Authorities Law and Redevelopment Law as not requiring consideration of Red Bull's use of the property to determine whether it is entitled to a tax exemption.

The determinative inquiry is not, as Red Bull argues, whether the property generally serves a public purpose. Rather, the determinative inquiry is whether the property is utilized in furtherance of the Authority's or Agency's statutory mandate. Holmdel, supra, 190 N.J. at 88-89. "If a government property or facility is leased to a private entity and the private entity operates the property or facility in accordance with the agency's statutory purpose, the tax immunity must still apply." Id. at 89.

In Holmdel, the New Jersey Highway Authority (NJHA) acquired land for the purpose of constructing the Garden State

Arts Center (Arts Center).[7] Id. at 78. At the time, the Highway Authority Act (Act), N.J.S.A. 27:12B-1 to -4, -4.2 to -20a (repealed by L. 2003, c. 79, § 49), authorized the NJHA to "'acquire, construct, maintain, improve, repair and operate a highway project.'" Id. at 79 (emphasis omitted) (quoting N.J.S.A. 27:12B-2 (repealed by L. 2003, c. 79, § 49)). The Act defined "highway project" as "'any express highway, superhighway or motorway . . . together with such adjoining park or recreational areas and facilities as the [NJHA] . . . shall find to be necessary and desirable to promote the public health and welfare.'" Ibid. (quoting N.J.S.A. 27:12B-3(d) (amended by L. 1968, c. 348, § 5.1(2) (repealed by L. 2003, c. 79, § 49)). One of the original purposes of the Arts Center was to generate revenue for the NJHA. Id. at 92.

The NJHA completed construction of the Arts Center in 1968. The facilities consisted of an amphitheater, two miles of nature trails, and the Celebrity House, where botany classes were held. Id. at 79. The NJHA leased the amphitheater to a private lessee, who had the exclusive right to use and operate it with certain restrictions. Id. at 83. The NJHA retained the right to use the amphitheater, but its right was subordinate and subject to the lessee's rights. Ibid.

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[7] The Arts Center is now known as the PNC Bank Arts Center.

In 1968, an Assembly Commission determined that the Arts Center was only tenuously connected to the NJHA's statutory mandate. Id. at 80. As a result, the Legislature amended the Act to "prevent repetitions" of unauthorized projects such as the Arts Center. Ibid. (citations omitted). The Legislature permitted the NJHA to continue operating "'existing facilities or activities'" on the Arts Center property. Id. at 80-81 (quoting L. 1968, c. 441, § 1 (amending N.J.S.A. 27:12B-5.1 (repealed by L. 2003, c. 79, § 49))). Despite this restriction, in 1972, the NJHA constructed a reception center and leased it to a private lessee for operation as a for-profit catering, banquet and conference facility available to the general public. Id. at 81.

The Court held that the amphitheater was exempt from local property taxes because the lease agreement and current operation served the NJHA's underlying statutory purpose in creating the amphitheater to generate revenue for the NJHA. Id. at 93. The Court held the reception center was not tax exempt because it had no nexus to the Arts Center's original purpose and exceeded the NJHA's statutory mandate. Id. at 95.

In New Jersey Sports & Exposition Authority v. McCrane, 61 N.J. 1, 15-16 (1972), the Court found that through the Sports Authority Law, the Legislature created the NJSEA for the express

"public purpose" of constructing and operating a sports and exposition complex, including stadiums and related facilities to be used primarily by professional athletic teams. Id. at 9 (citing N.J.S.A. 5:10-6a); see also N.J.S.A. 5:10-2. To this end, the Legislature authorized the NJSEA to

> establish, develop, construct, operate, acquire, own, manage, promote, maintain, repair, reconstruct, restore, improve and otherwise effectuate, either directly or indirectly through lessees, licensees or agents, a project to be located in the Hackensack meadowlands . . . consisting of one or more stadiums, coliseums, arenas, pavilions, stands, field houses, playing fields, recreation centers, courts, gymnasiums, clubhouses, a racetrack for the holding of horse race meetings, and other buildings, structures, facilities, properties and appurtenances related to, incidental to, necessary for, or complementary to a complex suitable for the holding of athletic contests or other sporting events, or trade shows, exhibitions, spectacles, public meetings, entertainment events or other expositions[.]
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> [N.J.S.A. 5:10-6a(1) (emphasis added).]

The NJSEA received all revenue generated by the sports complex, which it used to pay interest and principal on bonds and notes issued in connection with the project. McCrane, supra, 61 N.J. at 10-11 (citing N.J.S.A. 5:10-4, -10). The Court concluded the Sports Authority Law was constitutional. Id. at 30.

The Authority's and Agency's statutory mandates are starkly different than the NJHA's and NJSEA's statutory mandates. The Authority's statutory mandate is as follows, in pertinent part:

> [A]cquisition of any real property within the county, with or without the improvements thereof or thereon . . . and the clearance, development or redevelopment, improvement, use or disposition of the acquired lands and premises in accordance with the provisions and for the purposes stated in this act, including the construction, reconstruction, demolition, rehabilitation, conversion, repair or alteration of improvements on or to said lands and premises, and structures and facilities incidental to the foregoing as may be necessary, convenient or desirable[;]
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> . . . .
>
> [T]he improvement, furtherance and promotion of the tourist industries and recreational attractiveness of the county . . . through the planning, acquisition, construction, improvement, maintenance and operation of facilities for the recreation and entertainment of the public, which facilities may include, without being limited to, a center for the performing and visual arts[;]
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> . . . .
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> [P]lanning, initiating and carrying out redevelopment projects for the elimination, and for the prevention of the development or spread of blighted, deteriorated or deteriorating areas and the disposition, for uses in accordance with the objectives of the redevelopment project, of any property or part thereof acquired in the area of such project[.]

[N.J.S.A. 40:37A-54(f), (h), (j).]

The Agency's statutory mandate is as follows, in pertinent part:

> Undertake redevelopment projects, and for this purpose issue bonds in accordance with the provisions of [N.J.S.A. 40A:12A-29].
>
> . . . .
>
> Acquire, by condemnation, any land or building which is necessary for the redevelopment project, pursuant to the provisions of the "Eminent Domain Act of 1971," [N.J.S.A. 20:3-1 to -50], provided that the land or building is located within (1) an area that was determined to be in need of redevelopment prior to the effective date of P.L. 2013, c. 159, or (2) a Condemnation Redevelopment Area.
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> Clear any area owned or acquired and install, construct or reconstruct streets, facilities, utilities, and site improvements essential to the preparation of sites for use in accordance with the redevelopment plan.
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> . . . .
>
> Arrange or contract with public agencies or redevelopers for the planning, replanning, construction, or undertaking of any project or redevelopment work, or any part thereof . . . .
>
> Except with regard to property subject to the requirements of [N.J.S.A. 40A:5-2 to -50], lease or convey property or improvements to any other party pursuant to this section, without public bidding and at such prices and upon such terms as it deems reasonable, provided that the lease or conveyance is made in conjunction with a redevelopment plan, notwithstanding the

> provisions of any law, rule, or regulation to the contrary.
>
> [N.J.S.A. 40A:12A-8a, c-d, f-g.]

Although operation of the stadium may serve the specific public purpose described in the Sports Authority Law and Mc Crane, it does not serve the specific public purposes described in the Authorities Law or Redevelopment Law, the statutes pursuant to which the stadium was constructed. Holmdel, supra, 190 N.J. at 95; Walter Reade, supra, 36 N.J. at 441. Unlike the Sports Authority Law, neither the Authorities Law nor Redevelopment Law authorize the Authority or Agency to construct, acquire, own, manage, construct, or operate a sports stadium for professional athletic teams. Rather, the Authority and Agency are only authorized to redevelop the redevelopment area, meaning acquiring and clearing the land, as well as the planning and construction phases of the 1998 Plan and 2003 Plan, not the actual operation of a stadium or any other commercial establishment that the 1998 Plan and 2003 Plan eventually attracted.

We recognize that the Authorities Law authorizes the Authority to operate public facilities for public recreation and entertainment; however, Red Bull operates the stadium privately for its own economic benefit, not for recreation or activities freely open to the general public. Notwithstanding the Town's

right to use the stadium for four civic events per year, or the Agency's ability to use the stadium for events open to the general public, those uses are subordinate to Red Bull's rights and do not convert the stadium to a public use as contemplated by the Authorities Law and Redevelopment Law.

Unquestionably, attracting a major league soccer team was a major part of the redevelopment plan. Nevertheless, Red Bull's actual operation of the stadium exceeds the Authority's and Agency's statutory mandates. Accordingly, because the property is not used for a statutorily authorized public purpose, it is not tax exempt.

Affirmed.

I hereby certify that the foregoing
is a true copy of the original on
file in my office.

CLERK OF THE APPELLATE DIVISION