

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
EDWARD ADELMAN & STANLEY H. RADIN :
Individually and as co-partners d/b/u
the firm name & style of RADIN BUNGALOWS
(dissolved) :
For a Redetermination of a Deficiency or
a Refund of Unincorporated Business :
Taxes under Article(s) 16A of the
Tax Law for the (Year(s) 1959 :

AFFIDAVIT OF MAILING
OF NOTICE OF DECISION
BY (CERTIFIED) MAIL

State of New York
County of Albany

Martha Funaro , being duly sworn, deposes and says that
she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 29th day of August , 1972 , she served the within
Notice of Decision (or Determination) by (certified) mail upon Edward Adelman &
Stanley H. Radin (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Edward Adelman & Stanley H. Radin
680 Hickory Street
Washington Township
Westwood, New Jersey
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative
of) petitioner herein and that the address set forth on said wrapper is the last
known address of the (representative of the) petitioner.

Sworn to before me this

29th day of August , 1972.

Lynn Wilson

Martha Funaro



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

NORMAN F. GALLMAN, PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

BUILDING 9, ROOM 214A
STATE CAMPUS

ALBANY, N. Y. 12227

AREA CODE 518
457-2655, 6, 7

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

Dated: Albany, New York

August 29, 1972

Edward Adelman & Stanley H. Radin
680 Hickory Street
Washington Township
Westwood, New Jersey

Gentlemen:

Please take notice of the **DETERMINATION** of
the State Tax Commission enclosed herewith.

Please take further notice that pursuant to **section 386j** of
the Tax Law any proceeding in court to review an adverse decision
must be commenced within **90 Days** after
the date of this notice.

Any inquiries concerning the computation of tax due or refund allowed
in accordance with this decision or concerning any other matter relat-
ing hereto may be addressed to the undersigned. These will be referred
to the proper party for reply.

Very truly yours,

Nigel G. Wright
HEARING OFFICER

cc Petitioner's Representative
Law Bureau

STATE TAX COMMISSION

Taxpayers having filed an application pursuant to Section 374 of the Tax Law for revision of an assessment and for refund of Unincorporated Business Taxes under Article 16-A of the Tax Law for the year 1959 and such application having been denied and a hearing having been duly demanded and held on February 3, 1970, before Nigel G. Wright, Hearing Officer, and the record thereof having been duly examined and considered,

FINDS :

3. The partners, Edward Adelman and Stanley H. Radin, owned acres of real estate on Rose Road, West Nyack, New York, 20 miles north of the George Washington Bridge, on which was situated one main house, eight summer bungalows and a swimming pool.

4. The bungalows have one bedroom, kitchen, bathroom and screened-in-porch. They were furnished with the usual heavy items of furniture. Tenants supplied their own linen and china.

5. There were no written leases. Generally tenants would agree to rent in February or March and generally would occupy the bungalows from Memorial Day to the end of September.

Upon the foregoing findings and the evidence in the case,
The State Tax Commission hereby

DETERMINES:

A. The taxpayer's income was derived from the rental of personal property as well as real property and is not exempt from tax as involving only the holding, leasing and managing of real property within the meaning of the Tax Law, Section 386.

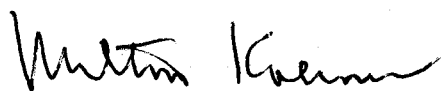
B. Accordingly, the application is denied and the assessment is sustained with appropriate additional interest.

DATED: Albany, New York
August 29, 1972

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER