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Attorney for Plaintiffs

ESTATE OF ELEANOR J. LEWIS;
KENNETH FIELDS;
MARY ELLEN MERINO; JOSEPH KING;
KATHRYN KING;

TAX COURT OF NEW JERSEY

Plaintiffs,

DOCKET NO:

v.

TRUSTEES OF PRINCETON UNIVERSITY;
PRINCETON UNIVERSITY; BOROUGH
OF PRINCETON;

Defendants.

Plaintiffs by their attorney, Bruce I. Afran, as and for their complaint assert as follows:

1. Plaintiffs are residents and owners of real property in the Borough of Princeton and pay property taxes based on Borough's assessments for their property.
2. Defendant Princeton University owns real property in the Borough of Princeton and has claimed such property as exempt from taxation.
3. Defendants Trustees of Princeton University are the fiduciaries who supervise the University and have ultimate control and responsibility for its corporate management.
4. Defendant Borough of Princeton has entered the property of Princeton University on the tax records of the Borough as exempt from taxation.

5. As set forth below, the University's property tax exemption is improper and Plaintiffs' property taxes are adversely increased because of the exemption granted to Princeton University.

6. These properties are assessed in 2010 at more than \$750,000; each of these properties is in common ownership and are contiguous.

7. The following buildings on the University property have been improperly claimed and recorded as exempt from taxation:

A. Alexander Hall a/k/a Richardson Hall, a concert venue for professional artists and performers, to which tickets are sold to the public and that is marketed and promoted outside of the University primarily to persons other than students, Block 45 01, lot and qualifier 1 C08.

B. Frist Student Center, an entertainment and dining venue maintained by the University for social use by students incidental to academic functions, block 45 01, lot and qualifier 1 C48.

C. Dillon Gym and Stephens fitness center, a private health and recreational club maintained by the University, Block 45 01, Lot and qualifier 1 C39.

D. Prospect House, a private club owned and operated by the University, Block 45 01, Lot and qualifier 1 C46.

E. McCosh Infirmary, a professional medical office offering fee for service and insurance-based medical care for students and staff of the University not open to the public, Block 45 01, Lot and qualifier 1 C49.

F. Princeton University Press, located at 41 William St., is a private independent publishing company leasing or otherwise occupying University land, Block 46 01, Lot and qualifier 1 C07.

G. McCarter Theater Center, 91 University Place, a private independent theater and production company leasing or otherwise occupying University land that sells and markets tickets to its productions throughout the United States primarily to persons who are not students, Block 4401, Lot and qualifier 170201, 170202.

H. Graduate tennis courts at College Road West, Block 42 01, Lot 1. Building described as the 1886 Club used as a non-academic administrative building located at 26 College Road West, Block 42 01, Lot 1.

I. Building described as 71 University Place, non academic administrative building used for conference and event services, Block 44 01, Lot 33.

J. Jon Maclean House used to house Alumni Association providing services to persons who are not students, Block 44 012, Lot and qualifier 1 C06.

K. New South building used for non-academic administration functions including, among others, Office of Design and Construction, TigerCard, Office of Human Resources, Office of Information Technology, Office of Technology Licensing, Office of Real Estate Services, Tiger Transit bus lines operated by First Transit, Inc. a private for profit bus company, Media Services, Mail Services, Block 45 01, Lot and qualifier 1 C36.

L. Chancellor Green building is used to operate a restaurant owned and maintained by the University, Block 45 01, Lot and qualifier 1 C42.

M. 48 University Place, a building housing private newspapers and magazines independent of the University including the Daily Princetonian, a private corporation operating a newspaper; Business Today an independent business journal; Nassau Weekly a private independent newspaper owned, upon information and belief, by WPRB radio a private radio station, Block 45 01, Lot and qualifier 1 C61.

N. Dillon Court East is a building housing Student Agencies a company that offers fee for service products and services for web site design, tuxedo rentals, laundry, moving and storage, water coolers, video production, poster production, food from local restaurants, flowers, baked goods, party supplies, bartending, and other services, Block 45 01, Lot and qualifier 1 C71.

O. Charlton St. Substation is a power generating station, Block 46 01, Lot and qualifier 1 C12.

P. Building at 221-223 Nassau Street used by University Services for non-academic services, including, among others, restaurant management, concert ticketing services, trademark licensing, retail store management, TigerCard, bus service management, concert forum management, Block 47 02, Lot 26.

Q. 91-93 Prospect Ave is a structure housing the University's corporate and foundation relations office, a no-academic administrative office, Block 50 01, Lot 6.

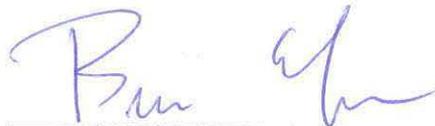
R. Ivy Lane, described by the University as a "private road" but is not a structure used for a college, Block 49 01, 9 C01.

S. 87 Prospect Ave, a building used by the University for non academic administration Block 50 01 lot and qualifier 9 04 C01.

8. Plaintiffs contest the designation of these structures as tax exempt as they are not structures actually used for colleges or subject to other proper exemption.

For the foregoing reasons, the plaintiffs hereby seek judgment directing that such properties be placed on the tax rolls as property subject to property tax, directing payment of outstanding tax on said properties for applicable prior tax years, along with attorney's fees and cost of suit.

Respectfully submitted,



Bruce I. Afran, Esquire
Counsel for Plaintiffs

Princeton, New Jersey
April 1, 2011