

Bond Case Briefs

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Veolia Energy Boston, Inc. v. Board of Assessors of Boston

Supreme Judicial Court of Massachusetts, Suffolk - September 11, 2019 - N.E.3d - 2019 WL 4282265

City board of assessors applied for direct appellate review of decision of Appellate Tax Board abating taxes on certain personal property, specifically, pipes used to produce, store, and deliver steam, owned by and assessed to taxpayer for certain fiscal year, and application was granted.

The Supreme Judicial Court held that Appellate Tax Board's decision was based on both substantial evidence and correct application of the law.

Appellate Tax Board's decision abating taxes on pipes taxpayer used to produce, store, and deliver steam was based on both substantial evidence and correct application of the law, where energy system operations expert offered extensive testimony that taxpayer's pipes and appurtenant equipment formed essential part of single integrated machine.