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## **TAX - MARYLAND**

### **Townsend Baltimore Garage, LLC v. Supervisor of Assessments of Baltimore City**

**Court of Special Appeals of Maryland - November 19, 2013 - A.3d - 2013 WL 6081708**

Sublessees of land owned by state university appealed decision of Tax Court, determining that improvements constructed on the land were not exempt from real property taxes.

The Court of Special Appeals held that improvements were exempt from real estate taxation and not subject to taxation under statute providing for taxation of property leased by state to a lessee with the privilege to use the property in connection with a business that is conducted for profit, even though university had leased the land to for-profit entities in order to obtain financing for construction of the improvements, offices, laboratory, and parking garage. Although entities were treated under the leases as owners of the improvements for certain purposes, the improvements were leased back to the university and used for university purposes.

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