

# **Bond Case Briefs**

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## **TAX - MASSACHUSETTS**

### **Beacon South Station Associates v. Board of Assessors of Boston**

**Appeals Court of Massachusetts, Suffolk - May 14, 2014 - N.E.3d - 85 Mass.App.Ct. 301**

Lessee that leased real property from Massachusetts Bay Transportation Authority (MBTA) appealed decision of city board of assessors, refusing to abate real estate taxes. The Appellate Tax Board granted the abatement, and board of assessors appealed.

The Appeals Court held that:

- Property was exempt under statute exempting all property owned by MBTA from taxation, and
- Improvements on property were not lessee's separately taxable property.