

# **Bond Case Briefs**

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## **TAX - MASSACHUSETTS**

### **Cape Cod Shellfish & Seafood Co., Inc. v. City of Boston**

**Appeals Court of Massachusetts, Suffolk - November 12, 2014 - N.E.3d - 2013 WL 9868281**

Lessees brought declaratory judgment action against city seeking determination that lessees were not liable for real estate taxes on properties. The Superior Court granted summary judgment in favor of city. Lessees appealed.

The Appeals Court held that lessees who remained on Massachusetts Port Authority property after lease terms expired remained liable as lessees for real estate taxes.

Business lessees who remained on property owned by Massachusetts Port Authority after end of lease terms constituted lessees, and therefore continued to remain liable as lessees for real estate taxes assessed during holdover period, where holdover provision in the leases set out the conditions of a continued tenancy after expiration of the lease term, and expressly stated that any holding over was subject to the applicable provisions of the lease.