

Bond Case Briefs

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Russell Block Associates v. Board of Assessors of Worcester

Appeals Court of Massachusetts, Suffolk - September 16, 2015 - N.E.3d - 2014 WL 10399795

City sought review of decision of the Appellate Tax Board, granting taxpayer an abatement of tax on its parking garage.

The Appeals Court held that:

- Evidence supported classification of parking garage as partially “residential” property, and
- The phrase “used exclusively,” in statute defining accessory residential property to include property used exclusively by the residents of the property or their guests, refers to that portion of mixed-use property used exclusively for residential accessory purposes.

Parking garage was an “accessory” building “incidental to habitation” within the meaning of tax statute, thus supporting “residential” classification. Parking garage was part and parcel of residential development plan, residents of the development needed a place to park their vehicles, and garage was designed and built to serve the development’s tenants’ parking needs and was required to do so to meet zoning and lending requirements for the development of the project.

In the context of a multiple-use property classified as mixed use, the phrase “used exclusively,” in statute defining accessory residential property to include property used exclusively by the residents of the property or their guests, refers to that portion of the property used exclusively for residential accessory purposes.