

Bond Case Briefs

Municipal Finance Law Since 1971

TAX - MASSACHUSETTS

Pelleverde Capital, LLC v. Board of Assessors of West Bridgewater

**Appeals Court of Massachusetts, Suffolk - September 21, 2022 - N.E.3d - 101 Mass.App.Ct.
739 - 2022 WL 4360064**

Owner of solar power facility sought judicial review of decision of Appellate Tax Board affirming decision of town's board of assessors denying owner abatement of personal property tax on its solar power facility under exemption from taxation for certain solar powered systems.

The Appeals Court held that:

- Owner was not entitled to exemption from personal property tax, and
- Municipal property held for a public use is not within the class of property taxable under tax statutes for purposes of tax exemption for solar facilities.

Owner of solar power facility that provided energy to town was not entitled to exemption from personal property tax for solar facilities that supplied energy needs of property taxable under Commonwealth tax statutes, as output of solar facility went only to tax-exempt properties, where town used energy only at municipal properties held for public use.

Municipal property held for a public use is not within the class of property taxable under tax statutes as that phrase is used in statute providing property tax exemption for certain solar or wind powered systems supplying energy needs of property that is taxable under Commonwealth tax statutes.