

# **Bond Case Briefs**

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## **TAX - MASSACHUSETTS**

### **Murrow v. Board of Assessors of Boston**

**Appeals Court of Massachusetts, Suffolk - February 6, 2023 - N.E.3d - 102 Mass.App.Ct. 278 - 2023 WL 1769435**

Taxpayer appealed from decision of the Appellate Tax Board, which affirmed decision of the city board of assessors, denying her application for abatement of tax assessed against her parking easement.

The Appeals Court held that:

- Taxpayer's in gross parking easement was a present interest in real estate subject to taxation, and
- Assessment of tax on parking easement owners did not amount to double taxation.

Taxpayer's in gross parking easement reserved by condominium developer in condominium's master deed, which was freely transferable and not appurtenant to any condominium unit, was a present interest in real estate subject to taxation; easement granted taxpayer the exclusive right to use the designated parking space at condominium, including right to exclude others from using the space, to collect rents from lease of space, and to sell her interest in the space and retain the profits therefrom.

Assessment of tax on parking easement owners for their nonpossessory easement interest in their respective parking spaces at condominium and assessment of tax on condominium unit owners for their possessory interest in their respective units was lawful taxation of two separate interests in real property and did not amount to double taxation.