

# MARKS & WEINBERG, P.C.

## **Kimco Leasing v. State Board of Tax Commissioners**

656 N.E.2d 1208 (Ind., 1995)

In an unusual twist, the lessor tries to escape personal property taxes by claiming that its lease is really a secured financing. The court applies a number of tests to find a true lease to exist for state tax purposes.

Marks & Weinberg, PC is a law firm with significant experience in dealing with virtually every type of equipment and facility lease financing. The lawyers of the firm have participated in leasing financings for more than a billion dollars of equipment and are recognized throughout the industry. If you would like more cases or articles on leasing, or have any questions or comments about this Article or other leasing issues, please visit [leaselawyer.com](http://leaselawyer.com) or contact Barry Marks at 205.251.8303 or Ken Weinberg at 205.251.8307.

